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VENEZUELAN
CUSTOMS TARIFF LAW
OF JULY 4th, 1924

WITH AUXILIARY INDEX

and

REGLAMENTARY DECREE OF JULY 12th, 1924

ENGLISH TRANSLATION

by

Gilbert Grace Cover

Caracas

TIPOGRAFIA MERCANTIL
CARACAS
1925

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TRANSLATOR'S NOTE

It should be noted that the original text of the Law, from Item No. 30 of the Tariff onwards, specifies:

a)—The item number
b)—Designation of the merchandise
c)—Class

the translator having added, for the greater convenience of those having to consult this book, the calculations:

1—In Bolivars, per 100-kilograms, including surtaxes.
2—In Dollars, per 100-lbs., including surtaxes.

The surtaxes figured in these calculations are, as mentioned in Art. 4 of the Law:

1—Contribution of 30%
2 -Territorial Tax of 12-½%
3—National Tax of 12-½%

making a total of . . . . . .55%, which is added to the basic rate; and to the total thus resulting, the Sanitary Tax of 1%, mentioned in Art. 5 of the Law, is added. In the case of specific surchages, the Sanitary Tax is always figured as 1% of the entire amount; i. e.,-basic rate, plus 55% regular surtaxes; plus the specific surcharge; then adding 1% of the total thus resulting, which gives the amount of duties payable. It should also be remembered that these calculations do not take into account other expenses incidental to the landing of goods, such as port charges, wharfage, etc.

In converting Bolivars to Dollars, the rate of Bs. 5.20 per $1.00 has been used; and 100-lbs. has been taken as the equivalent of 45.36 kilograms.

No attempt has been made to preserve an alphabetical arrangement of the Tariff, as is done in the original Spanish text. In the first place, this would obviously not be practicable in a translation of items that have to come in a certain fixed order; and secondly, in cases like Items 627 or 689, it is believed that following the Spanish text word for word in the same order, would be of some advantage in locating or comparing an item, particularly for those unfamiliar with the Spanish language.

G. C.

Caracas, Venezuela, January, 1925.

The Congress of the United States of Venezuela

DECREES

the following Customs Tariff Law.

ARTICLE 1: Merchandise imported through the Customs Houses of the Republic shall pay, upon each Kilogram, gross weight, duties in accordance with the following

CLASSIFICATION

First Class	Bs.	0.05
Second Class	"	0.10
Third Class	"	0.25
Fourth Class	"	0.75
Fifth Class	"	1.25
Sixth Class	"	2.50
Seventh Class	"	5.00
Eighth Class	"	10.00
Ninth Class	"	20,00

The duties corresponding to the foregoing classes are subject to the specific and ad valorem surtaxes, or to the specific reductions established by the Tariff in each case, for determined merchandise. These duties, with the surtaxes or reductions expressed, are known as "Import Customs Duties".

ARTICLE 2: The import duties applied upon goods imported from the colonial West Indies and the Guayanas, shall be subject to an additional surcharge of 30% (thirty per cent).

ARTICLE 3: Import duties upon unused goods introduced in baggage, and the duties upon stores and supplies for ships, shall be subject to a surcharge of 20% (twenty per cent).

This surcharge is additional to the extra 30% (thirty per cent) chargeable upon goods imported from the colonial West Indies and the Guayanas.

ARTICLE 4: Upon the import duties, surcharged in accordance with the preceding articles, if such were the case, the following imposts shall be applied and collected:

1: Thirty per cent (30%) destined for the National Revenue, under the denomination "Contribution of 30%".

2: Twelve and a half per cent (12,½%) destined for the State Revenue, under the denomination "Territorial Tax of 12,½%".

3: Twelve and a half per cent (12,½%) destined for the National Revenue, under the denomination "National Tax of 12,½%".

ARTICLE 5: Upon the total of the duties and imposts established in the foregoing articles, and upon the fines imposed in the Customs Houses, there shall be applied and collected an additional tax of One Per Cent (1%) destined for the National Revenue, under the denomination "Sanitary Tax".

ARTICLE 6: Merchandise and other products transported in transit along national highways, destined for other countries, shall pay upon each Kilogram, gross weight, the following tax, under the denomination "Transit Tax":

1:	Cotton, Indigo and Coffee	Bs.	0.05 (Five Centimos).
2:	Cocoa and Ox Hides	"	0.10 (Ten Centimos).
3:	Deerskins, and skins of other animals	"	0.15 (Fifteen Centimos).
4:	Bird Feathers	"	0.25 (Twenty-Five Centimos).
5:	Merchandise and Produce included in the Free List and the First to Fifth Classes of the Tariff, with or without surcharges, and which may not be included in the preceding numbers	"	0.05 (Five Centimos).
6:	Merchandise and Produce included in the Sixth to Ninth Classes of the Tariff, with or without Surcharges, and which may not be included in numbers 1 to 4 of this Article.	"	0.10 (Ten Centimos).

ARTICLE 7: In manifesting an article, attention must be paid to the following rules:

1: The importers, in their consular declarations, shall use the specifications of the present Law, and be guided by the dispositions of Article 56 of the Customs Law.

2: In the case of an article being determined or specified (in this Law) attention must not be given to the material of which it is composed, but to the classification made thereof, excepting only the provisions of Article 10 of this Law.

3: The half-count of threads referred to in this Tariff in the classification of cloth fabrics, is to be understood as being counted in a square of five millimeters on each side. For such calculation, a thread counter of this size shall be employed, the sum of the threads in the warp and those in the woof being divided by two, suppressing any fraction resulting in the quotient.

In the case of stamped or designed figures, the threads will be counted in the thickest part.

4: The weight of cloth goods referred to in the respective classifications, will be understood to be per square meter.

5: For the classification of the cloth goods included in this Law, there will be considered as of plain weave those goods in which the threads of one strand of the warp, or the transverse threads, cross alternatively above and below each one of the threads of the woof, or longitudinal threads, forming in this manner right angles throughout the piece of goods; and in which the threads of one strand of the woof, or longitudinal threads, cross alternatively above and below each one of the threads of the warp, or transverse threads, forming in this manner right angles throughout the piece of goods. In such goods, all the threads should be of the same thickness. The goods that do not correspond to the foregoing description shall be considered as being of twill weave.

6: By ordinary coarse fabrics, as referred to in the respective classifications, will be understood those manufactured of fibre in its natural state, and which, consequently, have not undergone any bleaching or dyeing process.

7: When it may be desired to import merchandise unknown in this country, or which may not be included in the Tariff, the importers should make known this circumstance on their Consular invoices, describing as clearly as possible the goods, indicating the commercial names by which known, the material or materials of which the goods are composed, and the use or application to which the goods will be put.

8: The classifications indicated for determined articles with their corresponding accessories, shall have application to such accessories only in the case of the same being imported along with the other articles to which they belong. If imported separately, these should be manifested and declared in accordance with the designation expressed in the Tariff, excepting there should be some special disposition to the contrary in this Law.

ARTICLE 8: The merchandise which at the time of customs examination, results to properly belong to a surtaxed Class, and which may have been manifested in the same Class, but as without surtax, shall be subject to the same penalties as merchandise that belong to Classes higher than that manifested.

ARTICLE 9: Merchandise subject to the payment of ad valorem duties, that may have been declared on the consular invoices at a value less than that which they really have, shall be subject to the same penalties as merchandise that belong to Classes higher than that manifested.

In order to determine the ad valorem surcharges, the consular invoice values must be taken as a guide; but in case the Customs House should consider that the values declared may be false, it may demand the presentation of the corresponding commercial invoice in order to be guided thereby; and even, apart from the presentation of such commercial invoice, the Customs House may consult previous declarations of the same articles, or dispose that the value be fixed by two experts, following the proceeding established by Articles 179 and following, of the Customs Law.

ARTICLE 10: Any article which at the time of customs examination should be found to contain gold, silver, platinum, fine pearls or precious stones, shall be classified, on account of such fact only, as belonging to the Class of the tariff corresponding to manufactures of those materials.

ARTICLE 11: Articles imported "knocked-down" in various packages, shall be classified as being of the Class corresponding to such articles when set up or mounted.

ARTICLE 12: In the case of the importation of empty, common glass bottles, in boxes, intended to be used for the transportation of an equal quantity of such bottlesafter being filled, duties shall be collected separately on both the bottles and the boxes.

ARTICLE 13: When goods are imported packed in trunks, travelling bags, blankets, or other such goods the value of which is not thereby deteriorated,—such goods being of a lower class than the containers,—duties will be collected separately on the goods and on the containers.

ARTICLE 14: Passengers' Baggage is not subject to the payment of duties, excepting new goods, and furniture, which shall pay, even if used, duties in accordance with the corresponding tariff classification, less a proportional rebate corresponding to the depreciation suffered from use, which depreciation shall be appraised at the time of customs examination.

ARTICLE 15: The Federal Executive is empowered, pursuant to compliance with all the formalities established in the Reglamentary Decree which shall be dictated to this effect,—to exonerate from payment of the duties established by the present Law, upon the following goods:

First: Goods destined exclusively for the installation of Sugar Central Factories, and other establishments for the manufacture of sugar and muscovado sugar (known locally as "papelon"), and repair parts for such establishments, such as:

a—Defecation apparatus.

b—Clarifying apparatus.

c—Evaporating apparatus.

d—Granulating apparatus.
e—Bronze pumps for pumping cane juice.
f—Molasses pumps.
g—Sugar cars.
h—Centrifugals.
i—Cane carriers with their iron and wood fittings.
j—Buildings.
k—Railway material.
l—Copper, brass, or iron pans for evaporating cane juice.
m—Bagasse burners, and gratings.
n—Bagasse dryers.
o—Steel tanks, with conical shaped bottoms, for cane juice.
p—Steel tanks, for defecated cane juice.
q—Steel tanks, for syrup.
r—Cylindrical steel tanks, for hot water.
s—Tanks, with strainers, for cane juice.
t—Tanks for molasses.
u—Cane mills (and their repair parts).
v—Steam and exhaust pipes.

Second: Special sacks, destined exclusively for the exportation of sugar, to be specified and determined by the Federal Executive.

Third: Small iron posts, for fences.

Fourth: White newsprint paper, neither sized nor glazed, destined exclusively for printing newspapers, scientific and popular instruction books.

Fifth: Ordinary used sacks, intended for the exportation of mangrove bark, mother-of-pearl shells, divi-divi, and other native produce.

Sixth: Sacks of henequen or fique fibre used originally for exportation to foreign countries, and that may be reimported.

ARTICLE 16: The Federal Executive is authorized to increase up to 25% the import duties on merchandise imported from foreign countries that have not established in their treaties with Venezuela a clause placing this country in equal conditions as those of a most-favored-nation.

If by virtue of special conventions, and for mutual advantage, foreign nations should establish certain exemptions, advantages or preferences, in return for similar exemptions, advantages or preferences in favor of merchandise imported from said nations,—the faculty granted of reducing in such cases the import duties covering goods proceeding from such countries, shall be exercised in subordinarion to the stipulations contained in such conventions; the Government of the Republic, however, should base its action in this respect upon the fact that such reduction of duties should not exceed 25% of those herein established.

ARTICLE 17: The Federal Executive is authorized to increase, reduce or suppress tariff rates when there may be motives justifying such action; and also to fix the tariff rates corresponding to such merchandise as may not be specified in the present Law, in accordance with the provisions of Article 187 of the Customs Law, and of which proper account shall be given to the National Congress at its next session.

ARTICLE 18: The Federal Executive shall prepare an Index to facilitate the consultation of the Tariff. Such Index shall only be considered as an aid to consultations, without any legal effect or force being attributed to its text.

ARTICLE 19: Merchandise shall be classified as expressed in the following

TARIFF

SECTION I: THE FOLLOWING MERCHANDISE IS DUTY-FREE:

Number:

1 Carbolic Acid. Sulphuric Acid. Sulphur in bars, in powder, and in candles.
Bichloride of Mercury.
Carbonate of Potash (or Salts of Potash).
Carbonate of Soda (or Salts of Soda).
Eucalyptus (liquid).
Hypochlorite of Calcium.
Haffkine's lymph (vaccine).
Quinine in any form corresponding to the following formulæ:
Quinine bichlorohydrate.
Quinine bisulphate.
Quinine bromohydrate.
Quinine chlorohydrate.
Quinine chlorohydrosulphate.
Quinine formate.
Quinine sulphate.
Quinine tannate.

Quinine valerianate.
Yersin's Serum. Sulphate of Copper. Sulphate of Iron.
Carbon Sulphide.
Substances, not otherwise specified, for exterminating insects, parasites and rodents.

2 Barbed iron wire, for fences.
Iron staples, of from 2,½ to 3,½ cm. (.984 to 1.378 inch) in length, made of wire exceeding 3 mm. (.118 inch) diameter.
Wire netting with meshes of 3 or more centimeters (1.18 inches) wide and long.
Iron wire netting for fences, with meshes of less than 3 cm. (1.18 inches) diameter at the bottom, manufactured in such manner that the size of the meshes increases from the bottom of the netting up towards the top, until exceeding 3 cm. (1.18 inches)

3 Inodorous iron sewers. Latrines and urinals (which may include their corresponding accessories).

4 Live animals.

5 Disinfecting apparatus. Apparatus for exterminating insects.
Rolls and sheets of fly-paper.

6 Refractory (fire) clay. Refractory (fire) bricks.

7 Coffins containing bodies. Urns with ashes of bodies.

8 Wooden cases for printers. Printers chests. Clisés for printers..
Interliners. Alloy composed of lead and aluminum, (type metal) employed in printing, by the stereotype process.
Thick paper for stereotype matrices. Printing presses.
Prepared printers inks. Lithographing ink. Printing types.
Strips of paper of 11 cm. (4.33 inches) wide, with lateral perforations, used in printing machines, Monotype system. Printing accessories, not otherwise specified.

9 Mineral coal. Carbons for electric arc-lights.
Calcium Carbide.

10 Catalogues. School copy-books. Dictionaries of the Castilian Language. Booklets for teaching. Textbooks for teaching.

11 Disinfectants derived from coal tar (excluding coloring and odoriferous matters, whatever may be their commercial names).
Note: To obtain the benefit of free importation with respect to disinfectants having special commercial names, prior permission of the Federal Executive is necessary. The following preparations are exempted from this formality: Brunolinum, Carbolineum, Chloro-Naphtholeum, Creoline, Cresilo, Crudé Cresol, Sodic Crisodol, Phenoline, Formol, Hyco, Lysol, Sano Lava, Zenoleum, Zizolin, Zondo, Zondo-Zaponis, and Zonzol.

12 Ice
Note: Provided this is introduced through regular ports of entry (habilitated ports) where there is no machinery installed for ice manufacture; or if there be such installation,—in case the machinery should not be functioning at the time. Ice, when imported through ports having ice-plants actually making ice, shall pay duty as per the Second Class of the tariff (Bs 0,10 per kilogram).

13 Machines, not otherwise specified, for the exploitation of mines or foundries; textile machinery; machines for drilling artesian wells.
Wind-mills.

14 White marble, in powder.

15 Samples of cloth, in small pieces.
Samples of Wall paper (in pieces not exceeding fifty centimeters, (19.685 inches), long).
Samples of merchandise (provided these are not saleable).
Note: Any excess of weight over 25 kilograms (55.1-lbs) on any of the above mentioned samples will pay duties under Third Class.

16 Gold coin of legal currency.

17 Grape skins. Alcoholic yeasts.

18 Marine life-preservers.

19 Wire-screen covers for food.

20 Rat and mouse traps.
Pine and pitch-pine logs of more than twenty-five centimeters in thickness. (9.8425 inches)

21 The following articles for agricultural uses:
Stump-pullers.
Plows and plow shares.
Coffee fanning-mills.
Hoes.
Mattocks.
Bulbs and tubers, not otherwise specified, for planting.
Bush knives (calabozos).
Sieves with elevators for cleaning coffee.
Rice sorters.
Coffee sorters.
Cultivators.
Hole-diggers.
Grain-hullers. Coconut-shellers. Fibre-strippers.
Shellers. Cotton gins. Coffee-pulpers. Weeders.
Manure-spreaders.

Weed hooks.
Wheel Spokes.
Axes. Hatchets. Sickles.
Coffee washing apparatus.
Machetes, ordinary, for clearing the ground, with or without handles.
Iron shovels. Pick-axes.
Sheets of copper used in coffee-cleaning apparatus.
Live plants. Pruning knives of all kinds.
Hydraulic presses. Oil extraction presses.
Bridges, with their chains, floors, and adherent parts.
Rice-polishers.
Coffee-polishers.
Automatic sprayers for watering plants, or for agricultural disinfections.
Scrapers for hemp, henequen, or similar fibres.
Pitch-forks and similar apparatus.
Rakes for coffee.
Rakes for gathering garbage.
Rollers and clod-crushers of all kinds.
Coffee and cocoa dryers.
Cotton seed.
Coffee separators.
Reapers.
Seeders.
Substances not otherwise specified (animal, artificial, mineral and vegetable) that serve only to fertilize the soil.
Haversacks.
Manure containers.
Coffee threshers.

SECTION II: IT IS PROHIBITED TO IMPORT THE FOLLOWING:

22 Acetic acid, impure (that does not correspond to the formula $C^2 H^4 0^2$).
23 Apparatus for coining money.
War materials.
Coins of copper, nickel or silver.
Cigarette paper.
Note: The items specified under this number may only be imported by the National Government.
24 Matches.
Note: Importation of this article reserved for the National Match Factory.
25 Prepared opium.
26 Absinthe.
27 Saccharine and similar articles known by the names of Asucarine, Sugar of Lyons, Mineral Sugar, Dulcine, Dulcite, Saxine, Sucarine, Saccharine Vera or any other similar substitute for sugar.
Note: These products may only be imported by special permit of the Director of National Sanitation, who should inform the Minister of Finance accordingly, limiting the permit to a quantity not exceeding one hundred grammes yearly for each Pharmacy, the duties in which case will be according to the Fifth Class.
28 Sea Salt and Rock Salt.
29 Tomato Sauce in metallic containers.

TARIFF SCHEDULE

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes		Dollars per 100 lbs. including surtaxes	
	SECTION III: THE FOLLOWING MERCHANDISE IS SUBJECT TO THE PAYMENT OF DUTIES, ACCORDING TO THE CLASSIFICATION SHOWN:					
	ANIMAL MATERIALS					
	I: ANIMAL PRODUCTS AND BY-PRODUCTS					
	a) *-Foodstuffs, for human consumption.*					
30	Foodstuffs prepared in extracts of animal substances, not specified in other classes.					
	Foodstuffs prepared in glutinated mixtures of animal substances, not specified in other classes.					
	Foodstuffs prepared in powdered form of animal substances, not specified in other classes.	THIRD plus 50% Specific.	Bs.	58.706	$	5.121
31	Animal foodstuffs, not specified in other classes (even if containing small quantities of vegetables or legumes).					
	Animal by-products, prepared, not otherwise specified (even if containing small quantities of vegetables or legumes).					
	Animal by-products, unprepared, not specified in other classes.	THIRD	Bs.	39.137	$	3.414
32	Gelatine, of all kinds.	FOURTH	Bs.	117.412	$	10.242
33	Birds' Eggs.	FIRST	Bs.	7.827	$	0.683
34	Butter, artificial.	SIXTH	Bs.	391.375	$	34.14
	Note: Provided consumption is permitted by the Sanitary Regulations, and under the conditions prescribed thereby.					
35	Milk, preserved, (in any form).	FOURTH	Bs.	117.412	$	10.242
36	Pork Lard, rendered.	THIRD plus 50% Specific.	Bs.	58.706	$	5.121
37	Butter, pure.	FOURTH	Bs.	117.412	$	10.242
38	Shell Fish (smoked, salted, pressed, and dried)..					
	Oysters, preserved.					
	Fish (smoked, salted, pressed, and dried).					
	Salmón, preserved.	SECOND, plus 50% specific.	Bs.	23.482	$	2.048
39	Oleomargarine.	FOURTH, plus 25% Specific.	Bs.	146.766	$	12.802
40	Cheese (of all kinds).	FOURTH	Bs.	117.412	$	10.242
41	Sardines, preserved (of whatever description).	SECOND	Bs.	15.655	$	1.366
42	Bacon (with or without muscular parts).	FOURTH	Bs.	117.412	$	10.242
	b)—*For industrial uses.*					
43	Whale Oil.	THIRD	Bs.	39.137	$	3.414
44	Egg Albumen, dried.	FIFTH	Bs.	195.687	$	17.07
45	Whalebone, (and imitations thereof).	SIXTH	Bs.	391.375	$	34.14
46	Residues of Oil.					
	Residues of Animal Greases.	FOURTH	Bs.	117.412	$	10.242
47	Animal Charcoal. Fleshings. Bone Ash.					
	Hide Cuttings. Hide leavings. Dried Tripe.	SECOND	Bs.	15.655	$	1.366
48	Tortoise Shell, unmanufactured.	FIFTH, plus 50% Specific.	Bs.	293.531	$	25.605

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
49	Animal Wax, white, pure, unmanufactured.			
	Animal Wax, white, mixed, unmanufactured.	FIFTH	Bs. 195.687	$ 17.07
50	Bristles, animal, not otherwise specified.	FOURTH	Bs. 117.412	$ 10.242
51	Bristles, boor's.	FIFTH	Bs. 195.687	$ 17.07
52	Glue, ordinary, paste.			
	Glue, ordinary, liquid.	FOURTH	Bs. 117.412	$ 10.242
53	Fish Glue. Liquid Glue for shoemakers.	FIFTH	Bs. 195.687	$ 17.07
54	Mother-of-Pearl Shells.	SECOND	Bs. 15.655	$ 1.366
55	Shells forming objects or adornments.			
	Shells, loose, not otherwise specified.	SIXTH	Bs. 391.375	$ 34.14
56	Horns, unmanufactured. Bones, unmanufactured.			
	Hoofs, unmanufactured.	THIRD	Bs. 39.137	$ 3.414
57	Sponges.	FIFTH	Bs. 195.687	$ 17.07
58	Whale Sperm.	FOURTH	Bs. 117.412	$ 10.242
59	Stearine, pure. Stearine, mixed with Paraffine (provided the proportion of the latter does not exceed 30%).	THIRD	Bs. 39.137	$ 3.414
60	Greases, animal, not specified in other Classes.	FOURTH	Bs. 117.412	$ 10.242
61	Hair, human, unmanufactured. Imitations of human hair, unmanufactured.	EIGHTH	Bs. 1,565.50	$ 136.56
62	Pearls, mounted in gold, silver, or platinum.	NINTH, plus 5% ad valorem		
	Pearls, unmounted.		Bs. 3,131.00 (These calculations include the regular surtaxes, but not the 5% ad valorem).	$ 273.12
		SIXTH, plus 50% Specific.		
63	Pearls, imitation.		Bs. 587.062	$ 51.209
64	Skins, untanned.	FOURTH	Bs. 117.412	$ 10.242
65	Plumes, for adornments, in their natural state (or manufactured, and their imitations).	EIGHTH	Bs. 1,565.50	$ 136.56
66	Plumes, not otherwise specified.	SIXTH	Bs. 391.375	$ 34.14
	II.—HANDIWORKS AND MANUFACTURES			
	a)—*Furs and Leather Goods* .			
67	Fur Wraps (cloth lined, or not).	SEVENTH plus 5% ad valorem.		
	Fur trimmings, (cloth lined or not).		Bs. 782.75 (These calculations include the regular surtaxes, but not the 5% ad valorem).	$ 68.28
68	Leather Washers, canvas-lined.	FOURTH	Bs. 117.412	$ 10.242
69	Rings, ordinary metal (lined with leather or skin).			
	Buckles, ordinary metal (lined with leather or skin).	FIFTH	Bs. 195.687	$ 17.07
		THIRD, plus 50% Specific.		
70	Harness, for draught animals.		Bs. 58.706	$ 5.121
71	Manufactures of tanned skins, not specified in other Classes.	SEVENTH	Bs. 782.75	$ 68.28
72	Trunks, made from Sole Leather (or Hide).			
	Chests, of Sole Leather (or Hide).			
	Portmanteaus, of Sole Leather (or Hide).			
	Travelling Bags, of Sole Leather (or Hide).			
	Valises, of Sole Leather (or Hide).	SEVENTH	Bs. 782.75	$ 68.28
73	Trunks, cardboard (or wooden) covered with thin leather.			
	Chests, carboard (or wooden) covered with thin leather.			
	Portmanteaus, cardboard (or wooden) covered with thin leather.	SIXTH	Bs. 391.375	$ 34.14
74	Patent Leather.			
	Tanned Skins, unmanufactured, not otherwise specified.	SIXTH	Bs. 391.375	$ 34.14
75	Leather Gloves, not otherwise specified.	EIGHTH	Bs. 1,565.50	$ 136.56
76	Parchment.			
	Imitation Parchment.	FIFTH	Bs. 195.687	$ 17.07
77	Leather Tips, for Billiard Cues.			
	Sole Leather. Imitation Sole Leather.	FOURTH	Bs. 117.412	$ 10.242

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
	b)—*Miscellaneous.*			
78	Animals, dissected or stuffed.	THIRD	Bs. 39.137	$ 3.414
79	Manufactures, not otherwise specified, of Horn, Bone, and imitations of Tortoise Shell, of Ivory, or of Mother of-Pearl. Quill Toothpicks.	SIXTH	Bs. 391.375	$ 34.14
80	Manufactures, not otherwise specified, of Tortoise Shell (of Ivory, or of Mother-of-Pearl, or that may contain some of these materials).	SIXTH, plus 25% Specific.	Bs. 489.219	$ 42.674
81	Brushes, of wire, or of animal bristles. Brooms and Scrubbing Brushes of animal bristles.	FIFTH	Bs. 195.687	$ 17.07
82	Skeletons (or parts thereof) artificial, for anatomical studies. Skeletons (or parts thereof) natural, for anatomical studies.	SIXTH	Bs. 391.375	$ 34.14
83	Human Hair, manufactured. Imitations of Human Hair, manufactured.	EIGHTH, plus 50% Specific.	Bs. 2.348.25	$ 204.838
84	Tallow Candles.	FOURTH	Bs. 117.412	$ 10.242
85	Sperm Candles. Composition (or Stearine) Candles.	FIFTH	Bs. 195.687	$ 17.07
	VEGETABLE MATERIALS			
	I: PLANTS AND SEEDS			
86	Herbaceous and dried Plants, not medicinal, not otherwise specified. Seeds, non-edible, not medicinal.	FIRST	Bs. 7.827	$ 0.683
	II: VEGETABLE PRODUTS			
	a) *Edible.*			
87	Olive Oil, pure.	THIRD	Bs. 39.137	$ 3.414
88	Olive Oil, imitation.	FIFTH	Bs. 195.687	$ 17.07
89	Corn Oil.	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
90	Olives. Sesame. Garlic. Capers. Large Capers. Caraway Seeds. Canary Seed, Aniseed. Cinnamon. Cassia. Onions. Cloves. Cummin Seed. Spices not specified in other Classes. Millet. Thyme. Pepper. Tomato Paste.	FOURTH	Bs. 117.412	$ 10.242
91	Cereal bran, for animal feed. Prepared foods for animals, not otherwise specified. Hay, not medicinal, for animal feed.	SECOND	Bs. 15.655	$ 1.366
92	Prepared foods, of vegetable materials, not otherwise specified. Pickles, in mustard. Pickles, in Vinegar. Grains, prepared. Prepared vegetables. Legumes, preserved or prepared.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
93	Shelled Almonds.	FIFTH	Bs. 195.687	$ 17.07
94	Rice, in grain.	SECOND, plus 10% Specific.	Bs. 17.22	$ 1.502
95	Rice, ground.	THIRD	Bs. 39.137	$ 3.414
96	Oats, unhulled. Barley, unhulled. Barley, malted. Rye, in grain.	SECOND	Bs. 15.655	$ 1.366
97	Oats, rolled.	THIRD	Bs. 39.137	$ 3.414
98	Muscovado Sugar.	THIRD	Bs. 39.137	$ 3.414
99	White Sugar. Candy Sugar. Refined Sugar.	FOURTH	Bs. 117.412	$ 10.242
100	Cocoa. Preparations of Cocoa not otherwise specified. Coffee.	EIGHTH	Bs. 1,565.50	$ 136.56
101	Barley, hulled.	FOURTH	Bs. 117.412	$ 10.242
102	Chocolate.	FIFTH	Bs. 195.687	$ 17.07
103	Confectionery or Sweets, not otherwise specified.	FIFTH	Bs. 195.687	$ 17.07
104	Fruits preserved in spirits.	FOURTH	Bs. 117.412	$ 10.242

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
105	Fruits in syrup (or in their juices).			
	Dried Fruits. Dried Fruits, with skins.	THIRD, plus 50%		
	Almonds, unshelled.	Specific.	Bs. 58.706	$ 5.121
106	Fresh Fruits.	SECOND	Bs. 15.655	$ 1.366
107	Biscuits, of all kinds, unsweetened.	FOURTH	Bs. 117.412	$ 10.242
108	Biscuits, of all kinds, sweetened.	FOURTH	Bs. 117.412	$ 10.242
		THIRD, plus 10%		
109	Grains, edible, not specified in other Classes.	Specific.	Bs. 43.051	$ 3.755
110	Oatmeal. Barley Meal. Rye Flour.			
	Garbanzos meal. Wheat Flour. Flour, not otherwise specified. Mandioca or Tapioca.	THIRD	Bs. 39.137	$ 3.414
111	Cornmeal. Potato Meal (or Sulu).	FOURTH	Bs. 117.412	$ 10.242
112	Mushrooms, in sauce. Mushrooms, dried.	FOURTH	Bs. 117.412	$ 10.242
113	Legumes, not prepared.	THIRD	Bs. 39.137	$ 3.414
		SECOND, plus 10%		
114	Corn, grain.	Specific.	Bs. 17.22	$ 1.502
115	Corn flakes. Crushed Corn (Hominy).	THIRD	Bs. 39.137	$ 3.414
116	Corn Flour.	FIFTH	Bs. 195.687	$ 17.07
117	Honey (of bees). Syrup of Sugar.	EIGHTH	Bs. 1,565.50	$ 136.56
118	Mustard, grain, Mustard, ground.	FOURTH	Bs. 117.412	$ 10.242
119	Grape Skins, preserved in liquor.	THIRD	Bs. 39.137	$ 3.414
		FIRST, plus 50%		
120	Potatoes.	Specific.	Bs. 11.741	$ 1.024
121	Pastes, edible, of flour, prepared.			
	Pastes, edible, of flour, not prepared.	FIFTH	Bs. 195.687	$ 17.07
122	Sago (Arrowroot).	THIRD	Bs. 39.137	$ 3.414
123	Rape Seed.	THIRD	Bs. 39.137	$ 3.414
		THIRD, plus 25%		
124	Semolina.	Specific.	Bs. 48.922	$ 4.267
125	Tea.	FIFTH	Bs. 195.687	$ 17.07
126	Wheat, in grain. Wheat, crushed.	THIRD	Bs. 39.137	$ 3.414
127	Vanilla.	FIFTH	Bs. 195.687	$ 17.07
128	Vinegar (obtained by acetic fermentation of alcoholized liquids).	THIRD	Bs. 39.137	$ 3.414
129	Vinegar, artificial (solution of pure acetic acid, not exceeding 8%).	THIRD	Bs. 39.137	$ 3.414
130	Vinegar, Essences of (solution of pure acetic acid, exceeding 8%).	FIFTH	Bs. 195.687	$ 17.07
	b) *For Industrial Uses.*			
131	Almond Oil, mixed.	SIXTH	Bs. 391.375	$ 34.14
132	Coconut Oil.	EIGHTH	Bs. 1,565.50	$ 136.56
133	Rape Seed Oil.	THIRD	Bs. 39.137	$ 3.414
		SECOND, plus 50%		
134	Linseed Oil, pure.	specific.	Bs. 23.482	$ 2.048
135	Essential Oils for industrial uses.	FIFTH	Bs. 195.687	$ 17.07
136	Oils prepared for paints.			
	Oils, drying, not otherwise specified.			
	Vegetable Oils, not otherwise specified.			
	Vegetable Greases, not otherwise specified.	FOURTH	Bs. 117.412	$ 10.242
		FIFTH, plus 50%		
137	Cotton padding (for coats, etc.)	Specific.	Bs. 293.531	$ 25.605
138	Starch, cassava.	EIGHTH	Bs. 1,565.50	$ 136.56
139	Tar, vegetable (Wood Tar).	SECOND	Bs. 15.655	$ 1.366
140	Indigo.	EIGHTH	Bs. 1,565.50	$ 136.56
141	Cork Dust, mixed with glue.			
	Cork Dust, compressed.	SECOND	Bs. 15.655	$ 1.366
142	Saffron.	FIFTH	Bs. 195.687	$ 17.07
143	Spanish Moss. Rattan. Rushes. Broom Straw. Cane Reeds Wicker. Palm Leaves. Straws or rushes not otherwise specified.	THIRD	Bs. 39.137	$ 3.414
144	Pitch, black or red. Rosin, common, white, black or red colored.	SECOND	Bs. 15.655	$ 1.366
145	Charcoal, in lumps.	SECOND	Bs. 15.655	$ 1.366

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes		Dollars per 100 lbs. including surtaxes	
146	Charcoal, powdered.	THIRD	Bs.	39.137	$	3.414
147	Shells of Almonds (and of similar fruits).	SECOND	Bs.	15.655	$	1.366
148	Sneeze-wort (Cebadilla).	FOURTH	Bs.	117.412	$	10.242
149	Vegetable Bristles (and similar articles).	THIRD	Bs.	39.137	$	3.414
150	Cork, in the rough state. Cork cuttings.. Cork, in sheets.	THIRD	Bs.	39.137	$	3.414
151	Barks for tanning.	SECOND	Bs.	15.655	$	1.366
152	Cotton Waste.	SECOND	Bs.	15.655	$	1.366
153	Dextrine. Starches (Feculas) not otherwise specified. Leucine.	THIRD	Bs.	39.137	$	3.414
154	Ears of Grain, dried (or painted) for ornaments. Moss, natural, dried (or painted) for ornaments.	SIXTH	Bs.	391.375	$	34.14
155	Espuma de Mar (a ferment used in bread-making).	FOURTH	Bs.	117.412	$	10.242
156	Tow, lubricating.	THIRD	Bs.	39.137	$	3.414
157	Tow (Oakum) not otherwise specified.	SECOND	Bs.	15.655	$	1.366
158	Gum Arabic, in lumps. Gum Arabic, powdered.	THIRD, plus 25% Specific.	Bs.	48.922	$	4.267
159	Gum Lac. Gums, not otherwise specified. Gum Tragacanth. Copal Resin. Resins, not otherwise spcified. Balata.	FOURTH, plus 30% Specific.	Bs.	152.636	$	13.314
160	Sediments or dregs from vegetable oils.	THIRD	Bs.	39.137	$	3.414
161	Incense.	FOURTH	Bs.	117.412	$	10.242
162	Fire-wood.	SECOND	Bs.	15.655	$	1.366
163	Hops.	FOURTH	Bs.	117.412	$	10.242
164	Straw, for chair seats.	FOURTH	Bs.	117.412	$	10.242
165	Sticks of coconut wood, for working gold-bearing sands.	SECOND	Bs.	15.655	$	1.366
166	Baking powder.	FOURTH	Bs.	117.412	$	10.242
167	Resin, of pine.	SECOND	Bs.	15.655	$	1.366
168	Tonka Beans, in the shell.	FOURTH	Bs.	117.412	$	10.242
169	Tonka Beans, Shelled.	FIFTH	Bs.	195.687	$	17.07
170	Leaf Tobacco. Tobacco on the stem. Tobacco prepared in any form, not otherwise specified. Tobacco stalks or stems.	EIGHTH	Bs.	1,565.50	$	136.56
171	Tannin.	FOURTH	Bs.	117.412	$	10.242
172	Dried Grass, not otherwise specified.	SECOND	Bs.	15.655	$	1.366
173	Sumac, powdered. Sumac, leaf.	THIRD	Bs.	39.137	$	3.414
	III:: WOODS; ARTICLES MANUFACTURED FROM WOOD, OR FROM WOOD AND OTHER MATERIALS					
174	Fans, not folding, of pasteboard, with ordinary wooden handles (with or without advertisements).	THIRD	Bs.	39.137	$	3.414
175	Fans, folding (or not) of wood and paper (with or without advertisements).	FOURTH	Bs.	117.412	$	10.242
176	Fans, folding, of wood and paper, with cotton or woolen adornments.	SIXTH	Bs.	391.375	$	34.14
177	Curtain hooks wooden. Wooden Mouldings. Wooden Picture Frames. Wooden laths or cleats. Wooden Knobs. (Whether or not painted, varnished, gilt, or plated).	FIFTH	Bs.	195.687	$	17.07
178	Wooden Paving Blocks (measuring up to 60 centimetres 23.6 inches, on the side).	THIRD	Bs.	39.137	$	3.414
179	Wooden Trunks. Wooden Handboxes (coffers)	FIFTH	Bs.	195.687	$	17.07
180	Wooden Cigar or Cigarette Tubes (or mouthpieces) and Pipes for smoking (even if having parts of rubber or celluloid).	FIFTH	Bs.	195.687	$	17.07
181	Wooden Boxes, ordinary, not otherwise specified.	FOURTH	Bs.	117.412	$	10.242
182	Wooden Boxes for electrical accumulators.	THIRD	Bs.	39.137	$	3.414
183	Staves, Hoops and Headings (for barrels, sieves, hogsheads and casks).	SECOND	Bs.	15.655	$	1.366
184	Sheets of pressed wood fibre, for covering over other work.	THIRD	Bs.	39.137	$	3.414
185	Lumber, matched, for shipbuilding purposes. Round pine (or pitchpine) logs, suitable for masts.	FIRST	Bs.	7.827	$	0.683
186	Lumber, not otherwise specified, in pieces not exceeding 25 centimetres (9.84 inches) in thickness.	FIRST	Bs.	7.827	$	0.683
187	Lumber, surfaced. Lumber, tongued and grooved. Wooden sheets for veneering work.	THIRD	Bs.	39.137	$	3.414

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
188	Artificial wooden manufactures, in any form, not otherwise specified.	FOURTH, plus 25% Specific.	Bs. 146.766	$ 12.802
189	Manufactures of fine woods, in any form, not otherwise specified. (By fine woods are understood Palisandro, Cedar, Rosewood and Walnut).	FIFTH	Bs. 195.687	$ 17.07
190	Manufactures of ordinary woods, in any form, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
191	Lumber, not surfaced nor tongued and grooved, in pieces not exceeding 25 centimetres (9.84 inches) in thickness.	SECOND	Bs. 15.655	$ 1.366
192	Wooden Handles for tools.	THIRD	Bs. 39.137	$ 3.414
193	Oars, for boats.	SECOND	Bs. 15.655	$ 1.366
194	Boards, prepared for oil paintings.	FOURTH	Bs. 117.412	$ 10.242
195	Shingles.	SECOND	Bs. 15.655	$ 1.366
	IV: RUBBER, AND MANUFACTURES THEREFROM			
196	Teething Rings (with or without nipples).	FIFTH	Bs. 195.687	$ 17.07
197	Portable Rubber Baths (and their corresponding accessories).	FIFTH	Bs. 195.687	$ 17.07
198	Rubber, in sheets (or patches) for repairing automobile tires and inner tubes.			
	Rubber manufactured into Washers, Rings with cloth cores, Billiard Cushions, Blades (navajas) for the treatment of coffee.			
	Inking rolls for printing and lithographing.			
	Inner Tubes for automobile and bicycle pneumatic tires. Rubber Tubes, not otherwise specified.	FOURTH	Bs. 117.412	$ 10.242
199	Rubberized waterproof capes. Waterproof cloaks.			
	Rubber manufactured in any form, not otherwise specified.			
	Celluloid manufactured in any form, N. O. S.			
	Oilcloth belts.			
	Rubber Elastic, manufactured in any form, N. O. S.			
	Rubber Goloshes.	SIXTH	Bs. 391.375	$ 34.14
200	Celluloid, in leaves and in sheets.	THIRD	Bs. 39.137	$ 3.414
201	Liquid Rubber. Cement, glueing, of rubber and benzine.	FIFTH	Bs. 195.687	$ 17.07
202	Rubber Mats.	FIFTH	Bs. 195.687	$ 17.07
203	Gutta-percha. Gutta-percha, manufactured.	SIXTH	Bs. 391.375	$ 34.14
204	Oilcloth, the weight of which exceeds 1,000 grammes (2.204-lbs). per square meter.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
205	Oilcloth, not otherwise specified.	FIFTH	Bs. 195.687	$ 17.07
206	Oilcloth, N. O. S., for covering floors.	FOURTH	Bs. 117.412	$ 10.242
207	Nipples, for nursing bottles.	THIRD	Bs. 39.137	$ 3.414
208	Braid, oilcloth, employed in upholstering furniture, automobiles, etc.	SIXTH	Bs. 391.375	$ 34.14
209	Rubber Tubing (up to 15 millimeters,—0.59 inch,—external diameter).	SIXTH	Bs. 391.375	$ 34.14
	V: MANUFACTURES OF VARIOUS VEGETABLE MATERIALS			
210	Straw Covers for Bottles.	SECOND	Bs. 15.655	$ 1.366
211	Baskets, wicker or reed.	FOURTH	Bs. 117.412	$ 10.242
212	Cigarettes.	EIGHTH	Bs. 1,565.50	$ 136.56
	Note: Cigarettes are also subject to the liquidation and collection of the Tax established by the Organic Law of the Cigarette Revenue.			
213	Cork, manufactured in any form, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
214	Brooms, N. O. S. Brushes (escobillones) N. O. S.	SIXTH	Bs. 391.375	$ 34.14
215	Linoleum, the weight of which exceeds 1,000 grammes (2.204-lbs.) per square meter.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
216	Slippers, of straw fabrics.	SEVENTH, plus 50% Specific.	Bs. 1,174.125	$ 102.42

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
	VI: PAPER GOODS			
	a)—*Cardboard and Paper.*			
217	Cardboard, N. O. S.	THIRD	Bs. 39.137	$ 3.414
218	Ordinary Pasteboard, one millimeter or more thick (approximately 4/100ths inch).			
	Waterproof Cardboard, for building purposes.	SECOND	Bs. 15.655	$ 1.366
219	Ordinary Pasteboard, less than one millimeter thick.	SECOND, plus 50% specific.	Bs. 23.482	$ 2.048
220	Cardboard, for upholstery. Wall-Paper.	FOURTH, plus 10% ad valorem.	Bs. 117.412	$ 10.242
			Note: These calculations include the regular surtaxes, but not the 10% ad valorem.	
221	Cardboard, prepared for oil painting.	FOURTH	Bs. 117.412	$ 10.242
222	Paper, albuminized, for photographic purposes.			
	Paper, imitation skin.	FIFTH	Bs. 195.687	$ 17.07
223	Paper of any class, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
224	Paper, paraffined, or Glassine.			
	Paper, special, to be perforated for use in automatic pianos, in rolls of a fixed width of from 288 to 289 millimeters (11.34 to 11.38 inches).			
	Paper, detachable, for Toilets.			
	Paper known as Chrome, or glazed or enamelled on one or both sides.	THIRD, plus 10% Specific.	Bs. 43.051	$ 3.755
225	Paper, gilt. Paper, embossed in relief, not intended for use as wall-paper. Paper, painted, for making artificial flowers. Paper, silvered.	SIXTH	Bs. 391.375	$ 34.14
226	Waterproof paper sheets, for letter-press copying.	THIRD	Bs. 39.137	$ 3.414
227	Paper for packing, reinforced by cloth having more than six threads to the half count. (*)	FOURTH	Bs. 117.412	$ 10.242
228	Blotting Paper.	THIRD, plus 10% Specific.	Bs. 43.051	$ 3.755
229	Pulp for the manufacture of paper, (in sheets, duly voided).	FIRST	Bs. 7.827	$ 0.683
	b)—*Manufactured Paper Articles.*			
230	Albums, blank, the outer covers of which have metallic, velvet, or silk ornaments.			
	Books, blank, the outer covers of which have metallic, velvet, or silk ornaments.			
	Albums and Books having covers of tortoise shell, ivory, or mother-of-pearl.	EIGHTH	Bs. 1,565.50	$ 136.56
231	Albums, blank, the covers of which do not contain any metallic, velvet or silk ornaments.	SIXTH	Bs. 391.375	$ 34.14
232	Almanacs, in the form of calendar blocks mounted on cardboard or chromes, bearing advertisements.	SECOND	Bs. 15.655	$ 1.366
233	Almanacs, not otherwise specified.	FIFTH	Bs. 195.687	$ 17.07
234	Advertising matter lithographed or printed, even when having figures that have not been voided.	FIFTH	Bs. 195.687	$ 17.07
235	Atlases. Astronomical Charts. Navigating Charts. Geographical Charts. Topographical Charts. Wall charts for teaching.			
	Celestial Spheres. Terrestrial Spheres.	FIRST	Bs. 7.827	$ 0.683
236	Playing Cards.	SIXTH	Bs. 391.375	$ 34.14
237	Cardboard, manufactured in any form, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
238	Cardboard, manufactured for photographic purposes.	FIFTH	Bs. 195.687	$ 17.07
239	Cardboard bottle covers.	SECOND	Bs. 15.655	$ 1.366
240	Gummed Paper, in reels.	FOURTH	Bs. 117.412	$ 10.242
241	Water-press copy books, for correspondence.	FOURTH	Bs. 117.412	$ 10.242

(*) in a square of 5 millimeters (0.19685 inch).

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
242	Cardboard Curtains.	FIFTH	Bs. 195.687	$ 17.07
243	Drawing Stumps.	FIFTH	Bs. 195.687	$ 17.07
244	Stamped designs on paper, N. O. S. (loose, or bound).	FIFTH	Bs. 195.687	$ 17.07
245	Booklets containing advertisements or commercial propaganda, whether or not including almanacs.	FIRST	Bs. 7.827	$ 0.683
246	Books, printed, unbound, N. O. S.			
	Books, printed, with paper bindings, N. O. S.	FIRST	Bs. 7.827	$ 0.683
247	Books, printed, with pasteboard bindings, N. O. S.	THIRD	Bs. 39.137	$ 3.414
248	Blank books. Blank booklets.	FOURTH, plus 80% Specific.	Bs. 211.342	$ 18.435
249	Books and Booklets with inscriptions, for commercial uses.	FIFTH	Bs. 195.687	$ 17.07
250	Music, printed or written.	SECOND, plus 25% Specific.	Bs. 19.569	$ 1.707
251	Paper ruled for writing music.	SECOND	Bs. 15.655	$ 1.366
252	Paper perforated for automatic musical instruments; cardboard perforated for automatic musical instruments.	FOURTH	Bs. 117.412	$ 10.242
253	Paper manufactured in any form, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
254	Artificial paper plants.	SIXTH	Bs. 391.375	$ 34.14
255	Printed Labels. Lithographed Labels.	SIXTH	Bs. 391.375	$ 34.14
256	Paper Bags, corrugated, measuring more than 80 centimeters (31½ inches) in length, and more than 40 centimeters (15¾ inches) in width (for the interior lining of bags and other packages).	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
257	Serpentines. Confetti.	THIRD, plus 10% Specific.	Bs. 43.051	$ 3.755
258	Envelopes.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
259	Cards, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
260	Printed cards. Lithographed cards.			
	Postal cards. Cards with adornments, drawings or paintings.	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605

MINERAL MATERIALS

I: METALS

a) *Gold, Silver, Platinum, and manufactures therefrom.*

261	Articles manufactured from Gold, N. O. S.			
	Articles manufactured from Platinum, N. O. S. (Whether or not containing Pearls or precious stones).	NINTH, plus 5% ad valorem.	Bs. 3,131.00 (*Note*: These calculations include the regular surtaxes, but not the 5% ad valorem).	$ 273.12
262	Articles of metal, N. O. S., gold-plated.	SEVENTH plus 5% ad valorem.	Bs. 782.75 (*Note*: These calculations include the regular surtaxes, but not the 5% ad valorem).	$ 68.28
263	Articles of silver, gold-plated.	EIGHTH, plus 5% ad valorem.	Bs. 1,565.50 (*Note*: These calculations include the regular surtaxes, but not the 5% ad valorem).	$ 136.56
264	Articles, silver-plated N. O. S.	SEVENTH	Bs. 782.75	$ 68.28
265	Articles containing parts of silver.			
	Silver manufactured in any form, N. O. S.	EIGHTH	Bs. 1,565.50	$ 136.56
266	Spoons, Knives, Forks, and other similar pieces, silver-plated.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
267	Gold leaf booklets, for gold-plating. Silver leaf booklets, for silver-plating.	SEVENTH	Bs. 782.75	$ 68.28

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
268	Gold, prepared for dentists.	NINTH	Bs. 3,131.00	$ 273.12
269	Gold, unmanufactured. Silver, unmanufactured. Platinum, unmanufactured.	FIRST	Bs. 7.827	$ 0.683
	b)—*Copper, its alloys and manufactures.*			
270	Articles of German Silver, of White Metal, Alpaca or similar alloys, manufactured in any form, N. O. S.	SEVENTH	Bs. 782.75	$ 68.28
271	Muzzles, Buckles, Spurs, Stirrups, Riding Bits, Saddle Pommels and Clasps of White Metal, Alpaca or German Silver.	SIXTH	Bs. 391.375	$ 34.14
272	Bronze, Copper and Brass, in the rough (or in bars, rods, shavings or sheets).	THIRD	Bs. 39.137	$ 3.414
273	Bronze, Copper and Brass manufactured in any form N. O. S. (whether or not burnished or polished, lacquered, tinned or bronzed).	FOURTH	Bs. 117.412	$ 10.242
274	Bronze, in leaf form. Powdered Bronze.	FIFTH	Bs. 195.687	$ 17.07
275	Copper wire Sieves.	FOURTH	Bs. 117.412	$ 10.242
276	Copper Scrap	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
277	Spoons, Knives, Forks and other similar pieces of cutlery, made from Alpaca, White Metal, or German Silver.	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
	c)—*Aluminum, Tin, Nickel, Lead, Zinc, and manufactures therefrom.*			
278	Aluminum; Tin, pure or alloyed; Nickel; Lead; Zinc; Pewter (in the rough, in bars, rods, shavings and sheets).	THIRD	Bs. 39.137	$ 3.414
279	Aluminum, Tin and Lead in leaf form (sheets of a thickness not exceeding one quarter of a millimeter each).	THIRD	Bs. 39.137	$ 3.414
280	Aluminum, Tin, Nickel, Pewter, Lead and Zinc, manufactured in any form, N. O. S. (whether or not burnished or polished, lacquered, tinned, or bronzed).	FOURTH	Bs. 117.412	$ 10.242
	d)—*Steel, Iron, and manufactures therefrom*			
281	Steel, Iron, and Tinplate (manufactured in any form, N. O. S., whether or not burnished or polished, lacquered, tinned, bronzed, or nickelled).	FOURTH	Bs. 117.412	$ 10.242
282	Iron Wire (whether or not galvanized).	SECOND	Bs. 15.655	$ 1.366
283	Anchors. Iron Chains for ships.	THIRD	Bs. 39.137	$ 3.414
284	Fish Hooks.	SECOND	Bs. 15.655	$ 1.366
285	Iron Grate Bars.	FIRST	Bs. 7.827	$ 0.683
286	Iron Busts. Iron Statues. Iron Flower Pots. Iron Fountains. Iron Jars.	THIRD	Bs. 39.137	$ 3.414
287	Iron Tanks, the net weight of which does not exceed 100 kilograms.	SECOND, plus 80% Specific.	Bs. 28.179	$ 2.458
288	Iron Tanks, net weight between 100 and 1,000 kilograms.	SECOND	Bs. 15.655	$ 1.366
289	Iron Tanks, net weight exceeding 1,000 kilograms.	FIRST	Bs. 7.827	$ 0.683
	Note: The tanks specified in the three preceding numbers, may or not be glazed or galvanized.			
290	Iron Cauldrons, for industrial uses, the weight of which exceeds 50 kilograms.	SECOND	Bs. 15.655	$ 1.366
291	Iron Cauldrons, for industrial uses, weight between 25 and 50 kilograms.	SECOND, plus 50% Specific.	Bs. 23.482	$ 2.048
292	Iron manufactured into utensils for cooking and domestic service, (whether or not tinned or glazed, and even should the cover of each piece be of tinplate).	THIRD	Bs. 39.137	$ 3.414
293	Electrical heating utensils, for domestic use (whether or not nickelled).	THIRD, plus 80% Specific.	Bs. 70.447	$ 6.145

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes		Dollars per 100 lbs. including surtaxes	
294	Sheets and pieces of Tinplate intended for the manufacture of containers for national products. *Note*: This classification will be applied only to the articles expressed in this number, that have plainly stamped in relief or other prominent manner, the registered trade mark of the product for which they are destined to serve as containers, and should be imported by the interested owners of the trade-marked products, pursuant to declaration made before the Ministry of Hacienda, registration of the mark, and presentation of samples of the pieces of tinplate forming the container.	SECOND	Bs.	15.655	$	1.366
295	Iron Filings.	FIFTH	Bs.	195.687	$	17.07
296	Iron Weights for weighing apparatus.	THIRD	Bs.	39.137	$	3.414
	e)—*Construction and Industrial Material.*					
297	Structural Steel for construction work.					
	Structural Iron for construction work. (Such as single or double T-Beams, U-Beams, or Angle Iron).					
	Structural Iron and Steel for reinforced concrete construction work (such as plates forming nets or meshes by cuts or perforations).					
	Steel suitable for foundry work.					
	Bars and Rods (corrugated or twisted).					
	Pig Iron, for smelting.	FIRST	Bs.	7.827	$	0.683
298	Steel and Iron, in bars, rods, squared, in plates, sheets, shavings, round, and in the form of hoops.					
	Iron Columns.	SECOND	Bs.	15.655	$	1.366
299	Steel and Iron, galvanized or not, manufactured into: Hook Nails (with or without rings); Washers; Screw Bits; Ridge Roofing; Cables; Nails; Scupper Nails; Wire Hoops; Staples, N. O. S. whether or not coppered; Riggings; Corrugated Sheets for roofing; Rivets; Tacks; Metallic Tiles; Wire Netting, N. O. S.; Balconies; Doors; Stairways; Balustrades; Gratings; Cornices; Attics and similar ornaments.	THIRD	Bs.	39.137	$	3.414
300	Iron Cement.	FOURTH	Bs.	117.412	$	10.242
301	Tinplate, unmanufactured. Galvanized Iron Sheets, N. O. S. Black Iron Sheets, N. O. S.	SECOND	Bs.	15.655	$	1.366
302	Stamped Iron Sheets, for re-covering surfaces.					
	Painted Iron Sheets, for re-covering surfaces.	THIRD	Bs.	39.137	$	3.414
303	Steel (or Iron) Posts, suitable for electrical installations.	SECOND	Bs.	15.655	$	1.366
304	Iron Wire Netting, having meshes of three millimeters (0.11811 inch) or less in width and length.	FIRST	Bs.	7.827	$	0.683
305	Tin Tubes. Iron Tubes. Lead Tubes.					
	Boiler Tubes. Elbows and Connections.	SECOND	Bs.	15.655	$	1.366
	f)—*Various.*					
306	Metallic accessories (covered or not) for the manufacture of Corsets, Suspenders and Garters.					
	Needles, N. O. S. Pyrographic Needles. Pins.					
	Hooks & Eyes for footwear. Hooks & Eyes for clothing. Thimbles. Buckles and Clasps for shoes, hats, and clothing. Metallic Hairpins. Eyelets for shoes and clothing.	SIXTH	Bs.	391.375	$	34.14
307	Magnesium Wire.	SEVENTH	Bs.	782.75	$	68.28
308	Wire, manufactured in any form, N. O. S.	FOURTH	Bs.	117.412	$	10.242
309	Buttons, Studs and Links (with or without springs) for use with collars, cuffs, and shirt fronts.	SIXTH	Bs.	391.375	$	34.14
310	Metallic Capsules for capping bottles.	FOURTH	Bs.	117.412	$	10.242
311	Capsules, N. O. S., for capping bottles and phials.	FIFTH	Bs.	195.687	$	17.07

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
312	Pen-knives, N. O. S. Nail Clippers, N. O. S. Spoons, N. O. S. Knives, N. O. S. Safety Razor Blades. Bowie Knives, N. O. S. Razors, N. O. S. Forks, N. O. S. Scissors, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
313	Metal Flowers.	FOURTH	Bs. 117.412	$ 10.242
314	Imitation foil or Tinfoil.	SIXTH	Bs. 391.375	$ 34.14
315	Booklets of imitation Gold or Silver Leaf, for gold or silver plating.	FIFTH	Bs. 195.687	$ 17.07
316	Mercury.	FIFTH	Bs. 195.687	$ 17.07
317	Sepulchral Monuments of common metals..	THIRD	Bs. 39.137	$ 3.414
	II: VARIOUS MINERALS AND THEIR DERIVATIVES			
	a)—*Stones, Earths, Mineral Substances and Products.*			
318	Kerosine Oil.	THIRD	Bs. 39.137	$ 3.414
319	Bituminous Oil for blackening or varnishing harness.	FOURTH	Bs. 117.412	$ 10.242
320	Heavy Mineral Oils, N. O. S., intended for fuel. Crude Petroleum, for fuel.	FIRST, less 75% Specific.	Bs. 1.957	$ 0.171
321	Alabaster, Granite, Jasper, and Marble (cut, or manufactured in any form, N. O. S.) *Note*: Other similar stones take the same classification.	FOURTH	Bs. 117.412	$ 10.242
322	Mineral Tar. Asphalt. Mineral Bitumens, N. O. S.	SECOND	Bs. 15.655	$ 1.366
323	Argil. Common Whitelime. Hydraulic Lime. White Cement. Stucco. Clay. Ochres. Ordinary Stones in the rough. Water Paints. Plaster of Paris (powdered, or in lumps) and any other similar building material not included in other classes.	SECOND	Bs. 15.655	$ 1.366
324	Asbestos or Amianthus, in any form N. O. S.	THIRD	Bs. 39.137	$ 3.414
325	Asphalt for the use of engravers.	FIFTH	Bs. 195.687	$ 17.07
326	Jet Stone, in the rough state.	FOURTH	Bs. 117.412	$ 10.242
327	Benzine. Gasoline. Naphtha.	FIRST	Bs. 7.827	$ 0.683
328	Armenian Bole.	FOURTH	Bs. 117.412	$ 10.242
329	Roman Cement.	FIRST, less 80% Specific.	Bs. 1.565	$ 0.136
330	Chalk, in lumps or powdered. Emery, stone or powder.	THIRD	Bs. 39.137	$ 3.414
331	Calcined Magnesite.	FIRST	Bs. 7.827	$ 0.683
332	Marble, in the rough.	THIRD	Bs. 39.137	$ 3.414
333	Marble and Silica, in the form of sand, used for water filters.	FIRST	Bs. 7.827	$ 0.685
334	Asphaltic Mastic.	SECOND, plus 25% Specific.	Bs. 19.569	$ 1.707
335	Copper Ore. Tin Ore. Plumbago Ore.	THIRD	Bs. 39.137	$ 3.414
336	Napthaline.	THIRD	Bs. 39.137	$ 3.414
337	Paraffine, pure. Paraffine, mixed.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
338	Clay, for modelling.	SECOND	Bs. 15.655	$ 1.366
339	Cement for joining marble.	FOURTH	Bs. 117.412	$ 10.242
340	Flint stones. Touch stones. Polishing stones.	FOURTH	Bs. 117.412	$ 10.242
341	Grinding and Wetstones, N. O. S. Lithographing stones. Pumice Stone.	THIRD	Bs. 39.137	$ 3.414
342	Precious stones, unset, natural or synthetic.	NINTH, plus 5% ad valorem.	Bs. 3,131.00	$ 273.12
			Note: These calculations include the regular surtaxes, but not the 5% ad valorem.	
343	Preparations, N. O. S., in the composition of which Petroleum enters as the principal material (or the products or residues of its distillation).	THIRD	Bs. 39.137	$ 3.414
344	Talc, in sheets. Talc, powdered.	FOURTH	Bs. 117.412	$ 10.242
345	Black earth, for cleaning purposes. Sienna earth.	SECOND	Bs. 15.655	$ 1.366
346	Pipe-clay, in lumps, or powdered.	THIRD	Bs. 39.137	$ 3.414

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
	b)—*Manufactures.*			
347	Asbestos or Amianthus, manufactured.	FOURTH	Bs. 117.412	$ 10.242
348	Jet, manufactured in any form, N. O. S.	SIXTH, plus 25%		
	Imitations of Jet, or that contain parts of this material.	Specific.	Bs. 489.219	$ 42.674
349	Paving Stones of baked clay, for floors.			
	Tiles of baked clay, for floors.	SECOND	Bs. 15.655	$ 1.366
350	Busts, Statues, Flower Pots, Fountains and Jars manufactured of Alabaster, Granite, Marble, or other similar stone.	THIRD, plus 20% Specific.	Bs. 46.965	$ 4.097
351	Leads and Crayons for drawings. Paraffine crayons.	FOURTH	Bs. 117.412	$ 10.242
352	Knife-brick.	THIRD	Bs. 39.137	$ 3.414
353	Slate Pencils. Slate Books. Slates, with or without frames.	SECOND	Bs. 15.655	$ 1.366
354	Chalk Pencils.	THIRD	Bs. 39.137	$ 3.414
355	Sand-paper or cloth. Emery-paper or cloth.	THIRD	Bs. 39.137	$ 3.414
356	Mosaics, for building purposes.	SECOND, plus 80% Specific.	Bs. 28.179	$ 2.458
357	Compositions imitating Marble, Granite or other fine stones (manufactured in any form N. O. S.)	FOURTH	Bs. 117.412	$ 10.242
358	Talc, manufactured in any form, N. O. S.	SIXTH	Bs. 391.375	$ 34.14
359	Tiles, clay. Tiles, asbestos cement composition.			
	Tiles, slate. Asbestos cement composition sheets for building construction.	SECOND	Bs. 15.655	$ 1.366
360	Billiard Chalks. Chalk for cleaning shoes.	FOURTH	Bs. 117.412	$ 10.242
361	Tombstones of Granite, Marble, or any other similar stone.	THIRD	Bs. 39.137	$ 3.414
	Note: The foundation tiles are not considered as parts of these,—such tiles corresponding to the Fourth Class.			
362	Paraffine Candles.	FIFTH	Bs. 195.687	$ 17.07
363	Gypsum, manufactured in any form, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
	III: CRYSTAL, GLASS, CROCKERY, PORCELAIN, AND THEIR MANUFACTURES			
364	Glass Beads, Bugle Beads, Rosary Beads, of crystal, common glass, earthenware or porcelain.	SIXTH	Bs. 391.375	$ 34.14
365	Eye-glasses, Spectacles. Lenses for eye-glasses.			
	Lenses for spectacles.	SIXTH	Bs. 391.375	$ 34.14
366	Ordinary earthenware Crockery, opaque (glazed, or not) painted, stamped, varnished, in relief or not, manufactured in the form of pilasters, jars, flower pots, statues, pictures and other similar decorative works.	THIRD, plus 15% Specific.	Bs. 45.008	$ 3.926
367	Nursing Bottles, glass.	THIRD	Bs. 39.137	$ 3.414
368	Electric light Bulbs.	FOURTH	Bs. 117.412	$ 10.242
369	Mouthpieces, cigar and cigarette tubes and smoking pipes, manufactured of ordinary earthenware or clay.	FOURTH	Bs. 117.412	$ 10.242
370	Bottles, of ordinary clear glass. Bottles, of ordinary dark glass.			
	Quadrangular phials of clear or dark glass (the capacity of which exceeds 16 centileters).	SECOND, plus 12½% Specific.	Bs. 17.612	$ 1.536
371	Bottles for aerated waters. Clay Jugs.	SECOND	Bs. 15.655	$ 1.366
372	Glass bead Curtains. Glass tube curtains.	SIXTH	Bs. 391.375	$ 34.14
373	Demijohns.	SECOND	Bs. 15.655	$ 1.366
	Note: When having metallic coverings, these will come under the Third Class.			
374	Mirrors with metal frames or ornaments.			
	Mirror glasses, silvered (or mirrors without frames).	FOURTH	Bs. 117.412	$ 10.242
375	Mirrors, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
376	Ordinary opaque Crockeryware, manufactured in any form, N. O. S.			
	Earthenware, manufactured in any form, N. O. S.	THIRD	Bs. 39.137	$ 3.414

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
377	Articles made of Porcelain, with gilt or silvered metal ornaments.			
	Articles made of Glass, with gilt or silvered metal ornaments.	SIXTH	Bs. 391.375	$ 34.14
	Note: When ornamented with silver, or washed in gold or silver, these will pay a surcharge of 5% ad valorem.			
378	Imitation precious stones, unmounted (i. e.,—those manufactured from glass or crystal, colored or not).	SIXTH	Bs. 391.375	$ 34.14
379	Powdered Glass.	SECOND	Bs. 15.655	$ 1.366
380	Porcelain, manufactured in any form, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
381	Glass in sheets or panes, N. O. S.			
	Crystals in sheets or panes, N. O. S.	THIRD	Bs. 39.137	$ 3.414
382	Sheet glass, not bevelled, with figures in relief.	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
	Sheet glass, not bevelled, armored with interior wiring.			
383	Sheet glass and crystal, bevelled, with polished edges or with perforations.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
384	Glass and Crystal, manufactured in any form, N. O. S.	FOURTH, plus 5% ad valorem.	Bs. 117.412	$ 10.242
			Note: These calculations include the regular surtaxes, but not the 5% ad valorem.	
	TEXTILES			
	I: RAW MATERIALS			
385	Cotton, raw. Feather grass, raw.	THIRD	Bs. 39.137	$ 3.414
386	Vegetable Fibres, raw, N. O. S.	SECOND	Bs. 15.655	$ 1.366
387	Wool, raw, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
388	Wool, for the manufacture of hats or blankets.	THIRD	Bs. 39.137	$ 3.414
	II: YARNS			
389	Cotton wick yarn. Cable twist yarn, of cotton, hemp, or linen, measuring from 4 to 14 millimeters (0.157 to 0.55 inch) in diameter.	FOURTH	Bs. 117.412	$ 10.242
390	Cable twist yarn, hemp or linen, measuring less than 4 millimeters (0.157 inch) in diameter.	FIFTH	Bs. 195.687	$ 17.07
391	Cords or twists, cotton or linen, having less than 10 threads in their formation.	SIXTH	Bs. 391.375	$ 34.14
392	Cordage, ordinary, N. O. S.	THIRD, plus 60% Specific.	Bs. 62.62	$ 5.462
393	Cotton or Linen Twines, having 10 or more threads in their formation.	FIFTH	Bs. 195.687	$ 17.07
394	Twine, N. O. S.	SEVENTH	Bs. 782.75	$ 68.28
395	Hemp Strings, with a core of oakum.	FOURTH	Bs. 117.412	$ 10.242
396	Worsted Yarn.	SIXTH	Bs. 391.375	$ 34.14
	Note: If having a thread of animal or artificial Silk, a surtax of 25% Specific will be applied.			
397	Imitation gold thread. Imitation silver thread.	SEVENTH	Bs. 782.75	$ 68.28
398	Animal silk yarn, mixed.	EIGHTH, plus 15% ad valorem.	Bs. 1,565.50	$ 136.56
			Note: These calculations include the regular surtaxes, but not the 15% ad valorem.	
399	Artificial silk yarn, pure.	SEVENTH, plus 25% Specific.	Bs. 978.437	$ 85.349
	Artificial silk yarn, mixed.			
400	Animal silk yarn, pure.	NINTH, plus 15% ad valorem.	Bs. 3,131.00	$ 273.12
			Note: These calculations include the regular surtaxes, but not the 15% ad valorem.	
401	Shoemakers' Thread. Sewing Twine. Coarse hemp twine. Horse hair bristle thread for fishing. Fishing Lines of hemp or pita (agave).	FOURTH	Bs. 117.412	$ 10.242

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
402	Common sewing thread. Crochet thread. Loose thread of cotton, hemp, flax or jute (of 1 or 2 strands, natural color, or dyed). Yarn twisted in the form of thin cord (known as book-binders' thread, which on account of its flexibility is not twine, and can be used in hand and machine weaving).	FIFTH	Bs. 195.687	$ 17.07
403	Loose thread, of pure wool, single strand. Loose thread, of mixed wool, single strand.	SIXTH	Bs. 391.375	$ 34.14
	III: TEXTILE FABRICS IN PIECES, NOT MADE UP			
	a)—*Silk Goods, Pure or Mixed.*			
404	Silk bolting cloth, for sieving wheat flour.	SIXTH	Bs. 391.375	$ 34.14
405	Cloth of animal Silk, mixed with other materials.	EIGHTH, plus 15% ad valorem.	Bs. 1,565.50 *Note*: These calculations include the regular surtaxes, but not the 15% ad valorem.	$ 136.56
406	Cloth of animal Silk, N. O. S.	NINTH, plus 15% ad valorem.	Bs. 3,131.00 *Note*: These calculations include the regular surtaxes, but not the 15% ad valorem.	$ 273.12
407	Silk Cloth (animal or artificial) the weight of which exceeds 150 grammes (5.289 ounces per sq. meter, equal to 4.42 ounces per sq. yard). Silk Cloth (animal or artificial) mixed with cotton or linen, the weight of which exceeds 150 grammes (5.289 ounces per sq. meter, equal to 4.42 ounces per sq. yard)	SEVENTH, plus 50% Specific.	Bs. 1,174.125	$ 102.419
408	Artificial Silk Cloth, pure or mixed, N. O. S.	EIGHTH, plus 60% Specific.	Bs. 2,504.80	$ 218.494
	b) *Goods of Pure or Mixed Wool.*			
409	Baize. Flanelette. Waterproof goods of wool and rubber. Woolen waterproof goods, N. O. S.	SIXTH	Bs. 391.375	$ 34.14
410	Woolen waterproof goods weighing less than 450 grammes (per sq. meter; equal to 13.272 ounces per sq. yard).	SEVENTH, plus 10% ad valorem.	Bs. 782.75 *Note*: These calculations include the regular surtaxes, but not the 10% ad valorem.	$ 68.28
411	Cloth of wool mixed with cotton, in which the weight of the wool does not amount to 60% of the weight of the goods.	SIXTH, plus 60% Specific.	Bs. 626.20	$ 54.623
412	Cloth of wool mixed with cotton and having some threads of silk, in which the weight of the wool does not amount to 60% of the weight of the goods, and that of the silk does not exceed 15%.	SIXTH, plus 80% Specific.	Bs. 704.475	$ 61.45
413	Woolen goods, pure, or mixed with cotton, N. O. S. *Note*: Goods of this kind may contain in their warp or woof, some threads of silk, separated one from another, with the exclusive object of heightening or embossing the design.	SEVENTH, plus 10% ad valorem.	Bs. 782.75 *Note*: These calculations include the regular surtaxes, but not the 10% ad valorem.	$ 68.28
	c)—*Goods of Linen or Ramie, pure or mixed.*			
414	Linen goods, pure, or mixed with cotton, white, colored or printed, plain or twill weave, the weight of which exceeds 140 grammes (per sq. meter; equal to 4.13 ounces per sq. yard).	SIXTH	Bs. 391.375	$ 34.14

Number	Designation of Mercahndise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
415	Fabrics of the kind classified in the preceding number, when unbleached; and those of linen, pure or mixed with cotton, of plain or twill weave, unbleached, or with unbleached ground with colored stripes and checks,—the weight of which exceeds 70 grammes (per sq. meter; equal to 2.065 ounces per sq. yard) and their half-count of threads does not exceed 13 (in a square of 5 millimeters or 0.19685 inch).	FIFTH	Bs. 195.687	$ 17.07
416	Goods classified in the foregoing number, when the half-count of their threads exceeds 13, (*) and their weight exceeds 70 and does not exceed 140 grammes (per sq. meter; equal to 2.065 and 4.13 ounces, respectively, per sq. yard).	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
417	Linen fabrics, pure or mixed with cotton, having unbleached grounds or with colored stripes and checks, the weight of which exceeds 140 grammes (per sq. meter; equal to 4.13 ounces per sq. yard).	FIFTH, plus 30% Specific.	Bs. 254.394	$ 22.191
418	Linen fabrics, pure or mixed with cotton, N. O. S., of plain weave, when the half-count of their threads does not exceed 18 (*) provided the weight of the fabric exceeds 70 and does not exceed 140 grammes (per sq. meter; equal to 2.065 and 4.13 ounces, respectively, per sq. yard).	SIXTH	Bs. 391.375	$ 34.14
419	Linen fabrics, pure or mixed with cotton, N. O. S., of plain weave, when the half-count of their threads is between 19 and 23 (*) inclusive, provided the weight of the fabric exceeds 70 and does not exceed 140 grammes (per sq. meter; equal to 2.065 and 4.13 ounces, respectively, per sq. yard).	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
420	Linen fabrics, pure or mixed with cotton, N. O. S., of plain weave, when the half-count of their threads exceeds 23 (*) provided the weight of the fabric exceeds 70 and does not exceed 140 grammes (per sq. meter; equal to 2.065 and 4.13 ounces, respectively, per sq. yard).	SEVENTH, plus 25% Specific.	Bs. 978.437	$ 85.349
421	Linen fabrics, pure or mixed with cotton, white, dyed or printed, twill weave or embroidered, the weight of which exceeds 70 and does not exceed 140 grammes (per sq. meter; equal to 2.065 and 4.13 ounces, respectively, per sq. yard).	SEVENTH	Bs. 782.75	$ 68.28
422	Linen fabrics, pure or mixed with cotton, white, dyed or printed, of plain or twill weave, the weight of which does not exceed 70 grammes (per sq. meter; equal to 2.065 ounces per sq. yard).	SEVENTH, plus 50% Specific.	Bs. 1,174.125	$ 102.419
	Note: Ordinary fabrics of unbleached linen employed for bagging and baling, are included under No. 444.			
423	Goods and fabrics of ramie, pure or mixed with cotton or linen.	SEVENTH	Bs. 782.75	$ 68.28
	d)—*Goods of Pure Cotton.*			
424	Cotton plush, for upholstering furniture.	FIFTH	Bs. 195.687	$ 17.07
425	Cotton plush, imitation of velvet, velveteen or corduroy. Cloth for making shoes, composed of velveteen with lining of osnaburg.	SEVENTH	Bs. 782.75	$ 68.28
426	Crude cotton fabrics, N. O. S.	FIFTH, plus 75% Specific.	Bs. 342.453	$ 29.872
427	Cotton fabrics, white or colored, of plain or twill weave, having embroidery or drawn-thread designs, napped or not, N. O. S. the weight of which exceeds 130 grammes (per sq. meter; equal to 3.835 ounces per sq. yard).	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605

(*) in a square of 5 millimeters (0.19685 inch).

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
428	Goods classified in the foregoing number, when printed, and weighing between 130 and 140 grammes (per sq. meter; equal to 3.835 and 4.13 ounces, respectively, per sq. yard). (Those exceeding 140 grammes are included under the the Fifth Class).	FIFTH, plus 25% Specific.	Bs. 244.609	$ 21.337
429	Cotton fabrics, colored, made with dyed yarn, or with white and dyed yarns, of twill or plain weave, smooth, striped or checkered, provided the weight is between 70 and 100 grammes (per square meter; equal to 2.065 and 2.95 ounces per sq. yard) and the half-count of their threads does not exceed 13 (*).	FIFTH	Bs. 195.687	$ 17.07
430	Cotton fabrics, colored, made with dyed yarn, or with white and dyed yarns, of plain weave, the half-count of their threads exceeding 13, (*) provided the weight is between 101 and 130 grammes, both inclusive (per sq.meter; equal to 2.979 and 3.835 ounces, respectively, per sq. yard) or when less than 70 grammes (per sq. meter; equal to 2.065 ounces per sq. yard).	SIXTH	Bs. 391.375	$ 34.14
431	Goods classified in the foregoing number, when twilled or embroidered.	SIXTH, plus 25% Specific.	Bs. 489.219	$ 42.674
432	Cotton goods, white, plain weave, the half-count of their threads not exceeding 16 (*).	FIFTH	Bs. 195.687	$ 17.07
433	Cotton goods, white, plain weave, the half-count of their threads being between 17 and 18, both inclusive (*).	FIFTH, plus 20% Specific.	Bs. 234.825	$ 20.484
434	Cotton goods, white, plain weave, the half-count of their threads being between 19 and 21, both inclusive (*).	SIXTH	Bs. 391.375	$ 34.14
435	Cotton goods, white, plain weave, the half-count of their threads exceeding 21 (*).	SEVENTH	Bs. 782.75	$ 68.28
436	Cotton goods, dyed or printed, N. O. S., of plain weave, the half-count of their threads not exceeding 16 (*).	SIXTH	Bs. 391.375	$ 34.14
437	Cotton goods, dyed or printed, plain weave, the half-count of their threads being between 17 and 18, both inclusive (*).	SIXTH, plus 25% Specific.	Bs. 489.219	$ 42.674
438	Cotton goods, dyed or printed, plain weave, the half-count of their threads being 19 or more (*).	SEVENTH	Bs. 782.75	$ 68.28
439	Cotton goods, plain weave, dyed in a single color, the half-count of their threads not exceeding 16 (*) and the weight being less than 50 grammes (per sq. meter; equal to 1.475 ounces per sq. yard).	SIXTH, plus 25% Specific.	Bs. 489.219	$ 42.674
440	Cotton goods, white, colored, or printed, twill weave, drawn-thread or embroidered, N. O. S.	SIXTH, plus 25% Specific.	Bs. 489.219	$ 42.674
	e)—*Fabrics of Hemp, Jute, and similar Fibres.*			
441	Hemp Canvas, sized, for furniture.	FOURTH	Bs. 117.412	$ 10.242
442	Hemp Canvas, painted, for the backs and seats of chairs, and other uses.	FIFTH	Bs. 195.687	$ 17.07
443	Dimity.	FOURTH	Bs. 117.412	$ 10.242
444	Common fabrics of Hemp, Jute and similar fibres, pure, or mixed with Cotton, which are used for sacks and baling, unbleached, although having colored stripes or checks, whether of round or flattened threads, the half-count of their threads not exceeding 6. (*). *Note*: When these have been chemically bleached or whitened and the half-count of their threads exceeds 6, they will pay duties as under the Fourth Class.	THIRD	Bs. 39.137	$ 3.414
	f)—*Felts.*			
445	Felts for paper making machines. Saddle-cloth felts (provided these be 12 millimeters (0.47244 inch) or more thick).	FOURTH	Bs. 117.412	$ 10.242

(*) in a square of 5 millimeters (0.19685 inch).

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
446	Felts for lithographing machines. Felts, or felt strainers, N. O. S., for industrial uses.	FIFTH	Bs. 195.687	$ 17.07
447	Felts for ironing machines.	SIXTH	Bs. 391.375	$ 34.14
448	Felt, in pieces intended for clothing.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
	g)—*Textiles of various materials, or mixtures, and those not included in the foregoing sections.*			
449	Hemp Canvas, papered, for packing.	THIRD	Bs. 39.137	$ 3.414
450	Hemp Canvas, papered, for making envelopes. Hemp Canvas, papered, and treated with Sulphate of Copper. Oilcloth, for packing. Waterproof cotton canvas. Unbleached sail canvas, of cotton or linen. Unbleached cotton or linen sail duck, the weight of which exceeds 250 grammes (made of twisted threads of more than 1 strand, or of single threads, doubled in the woof and in the warp, or in one of these weaves only).	FOURTH	Bs. 117.412	$ 10.242
451	Unbleached cotton or linen duck, the weight of which does not exceed 250 grammes (per sq. meter; equal to 7.375 ounces per sq. yard).	FIFTH	Bs. 195.687	$ 17.07
452	Cotton fabrics with knitted meshes for making underwear.	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
453	Fabrics of cotton mixed with wool, having meshes.	SIXTH	Bs. 391.375	$ 34.14
454	Fabrics of cotton or linen, having adornments of animal or artificial silk.	SEVENTH	Bs. 782.75	$ 68.28
455	Cotton or linen goods, having a mixture of artificial silk, provided the silk does not exceed 20%.	SEVENTH	Bs. 782.75	$ 68.28
456	Fabrics of cotton or linen, mixed with goat hair.	SIXTH	Bs. 391.375	$ 34.14
457	Fabrics of cotton mixed with hemp or jute, N. O. S., the weight of which exceeds 130 grammes (per sq. meter; equal to 3.835 ounces per sq. yard).	FIFTH	Bs. 195.687	$ 17.07
458	Cotton fabrics, containing some threads of silk in their woof and warp, for giving prominence to the design (the silk may be animal, or artificial) when weighing more than 350 grammes (per sq. meter; equal to 10.325 ounces per sq. yard).	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
459	Cotton fabrics, having a mixture of animal silk, provided the weight of the silk be less than 10% of the weight of the goods.	SEVENTH	Bs. 782.75	$ 68.28
460	Thick cloth, known as "Camel's Hair Cloth".	SECOND	Bs. 15.655	$ 1.366
461	Cloth prepared for cleaning metals. Cloth prepared for oil paintings. Fabrics for interlining garments and for covering furniture, made of pure horse-hair or mixed with cotton, or linen,—or of wool and hair mixed. Fabrics of cotton, hemp, esparto or linen, for covering floors. Common fabrics of cotton, hemp or linen, for covering furniture.	FOURTH	Bs. 117.412	$ 10.242
462	Ordinary coarse fabrics intended for industrial filters.	THIRD	Bs. 39.137	$ 3.414
463	Special cloths for bookbinding.	FIFTH	Bs. 195.687	$ 17.07
464	Waterproof cloth of cotton and rubber, for making raincoats.	FIFTH	Bs. 195.687	$ 17.07
465	Fabrics of any material that may be mixed or embroidered with imitation gold or silver.	EIGHTH	Bs. 1,565.50	$ 136.56
466	Tracing Cloth, and sensitized cloth for making heliographic copies.	FIFTH	Bs. 195.687	$ 17.07
467	Cotton Cloth covered with rubber, for repairing automobile pneumatic tires.	FOURTH	Bs. 117.412	$ 10.242
468	Strips of Hemp or crude linen, used in furniture making.	FOURTH	Bs. 117.412	$ 10.242

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
	IV: MANUFACTURES			
469	Fans made of cotton cloth, wool or linen with frames of bone or wood.	SIXTH	Bs. 391.375	$ 34.14
470	Fans made of silk cloth, or of feathers or imitations thereof, or with frames of tortoise shell, ivory, or mother-of-pearl.	SEVENTH	Bs. 782.75	$ 68.28
471	Wraps or Shawls of pure wool, or mixed with cotton.	SEVENTH	Bs. 782.75	$ 68.28
472	Carpets.	SIXTH, plus 20% ad valorem.	Bs. 391.375 *Note*: These calculations include the regular surtaxes, but not the 20% ad valorem.	$ 34.14
473	Cotton undershirts, drawers and stockings, machine knitted. Cotton undershirts and drawers, N. O. S. One-piece suits of cotton undershirts and drawers. *Note*: When having adornments or parts of animal or artificial silk, a surcharge of 15% Specific shall apply.	SIXTH	Bs. 391.375	$ 34.14
474	Cotton undershirts, machine-knitted, having collars and cuffs, or made so that these can be attached.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
475	Woolen undershirts, drawers and stockings, pure or mixed with cotton or linen. *Note*: When having adornments of animal or artificial silk, a surchage of 15% Specific shall apply.	SEVENTH	Bs. 782.75	$ 68.28
476	Pillows, Cushions and Mattresses (that are not lined with silk).	SIXTH	Bs. 391.375	$ 34.14
477	Articles and materials of animal silk, N. O. S.	NINTH, plus 15% ad valorem.	Bs. 3,131.00 *Note*: These calculations include the regular surtaxes, but not the 15% ad valorem.	$ 273.12
478	Articles and materials of animal silk mixed with other fabrics, N. O. S.	EIGHTH, plus 15% ad valorem.	Bs. 1,565.50 *Note*: These calculations include the regular surtaxes, but not the 15% ad valorem.	$ 136.56
479	Articles of cotton or of linen, N. O. S., having adornments of animal or artificial silk.	SEVENTH	Bs. 782.75	$ 68.28
480	Articles, materials and textiles of artificial silk, pure or mixed with other materials, N. O. S.	EIGHTH, plus 60% Specific.	Bs. 2,504.80	$ 218.494
481	Flags (whatever may be the fabrics of which made).	SIXTH	Bs. 391.375	$ 34.14
482	Cotton Bath Robes.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
483	Bags made of waxed cloth, for holding samples.	FIFTH	Bs. 195.687	$ 17.07
484	Bags and covers of silk, pure or mixed, for umbrellas or parasols.	NINTH	Bs. 3,131.00	$ 273.12
485	Cotton rope for hammock slings.	SIXTH	Bs. 391.375	$ 34.14
486	Drawers, of linen, pure or mixed with cotton.	EIGHTH	Bs. 1,565.50	$ 136.56
487	Shirts, of cotton, wool, or linen.	EIGHTH	Bs. 1,565.50	$ 136.56
488	Shirts, cotton, containing threads of silk for giving prominence to the design.	EIGHTH, plus 25% Specific.	Bs. 1,956.875	$ 170.69
489	Knitted fronts for rope slippers.	SEVENTH	Bs. 782.75	$ 68.28
490	Table Covers, Quilts, Coverlets, Sheets, Table Cloths, Hand Towels, Finger Napkins, of cotton or linen, pure or mixed.	SIXTH	Bs. 391.375	$ 34.14
491	Table Covers, Quilts and Coverlets, of wool, pure or mixed with cotton or linen. *Note*: The articles classified in the two preceding numbers, when having adornments of silk, shall pay a surcharge of 15% Specific.	SEVENTH	Bs. 782,75	$ 68.28
492	Chasubles, Viaticum cases, Pluvials, Dalmatics, Stoles, Frontals, Maniples, Chalice Cloths, Bands, and other ornaments for religious uses.	SEVENTH	Bs. 782.75	$ 68.28

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
493	Tape, for packages.	FOURTH	Bs. 117.412	$ 10.242
494	Ribbons, Laces, Trimmings and other articles for wearing apparel, of cotton, wool or linen, or of imitation silver or gold, pure, mixed one with the other, or having rubber to give them elasticity.			
	Articles of cotton for making suspenders, garters and corsets.			
	Broad Lace of 43 centimeters (16.93 inches) in width.			
	Tinsel and spangles of imitation gold.			
	Lace collars for womens' dresses.			
	Cotton Tape, the selvage of which contains some silk threads.			
	Cotton Tape, with a mixture of rubber and artificial silk, in which the proportion of the silk is less than 20%.	SEVENTH	Bs. 782.75	$ 68.28
495	Belts of cotton, wool or linen, with a mixture of rubber, having adornments or watch-holes of leather, and nickelled or bronzed buckles.	SEVENTH	Bs. 782.75	$ 68.28
496	Neckties, cotton or wool.	EIGHTH	Bs. 1,565.50	$ 136.56
497	Neckties, whether of animal or artificial silk, pure or mixed with other materials.	NINTH	Bs. 3,131.00	$ 273.12
498	Corsets, Limber Stays, and Corset covers.	EIGHTH	Bs. 1,565.50	$ 136.56
499	Hanging Curtains, of vegetable materials, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
500	Curtains, cotton or linen.	SEVENTH	Bs. 782.75	$ 68.28
501	Curtains, pure wool, or mixed with cotton or linen.	SEVENTH, plus 50% Specific.	Bs. 1,174.125	$ 102.419
502	Crinolines and Bustles.	SIXTH	Bs. 391.375	$ 34.14
503	Collars, shirt-fronts and cuffs, cotton or linen.	EIGHTH	Bs. 1,565.50	$ 136.56
504	Hammocks of all kinds.	SEVENTH	Bs. 782.75	$ 68.28
505	Nightgowns and Chemises of cotton or linen, wholly or partly made up, or cut out.	SEVENTH	Bs. 782.75	$ 68.28
506	Suspenders or Braces. Garters of all kinds.	EIGHTH	Bs. 1,565.50	$ 136.56
507	Knitted baby socks, of cotton, wool, or linen.	SEVENTH	Bs. 782.75	$ 68.28
508	Mats, foot-wipers and matting of vegetable fibre, for floors, Table mats, of dyed cord.	FOURTH	Bs. 117.412	$ 10.242
509	Coconut and woolen mats.	FOURTH, plus 25% Specific.	Bs. 146.766	$ 12.802
510	Cloth tags, perforated at one end.	FOURTH	Bs. 117.412	$ 10.242
511	Artificial Flowers, Fruits and Leaves N. O. S.	EIGHTH	Bs. 1,565.50	$ 136.56
512	Covers and bags made of cotton, wool or linen, pure or mixed, for sunshades, umbrellas and parasols.	EIGHTH	Bs. 1,565.50	$ 136.56
513	Cotton blankets or covers.	FIFTH	Bs. 195.687	$ 17.07
514	Woolen blankets or covers, pure or mixed.	SIXTH	Bs. 391.375	$ 34.14
515	Pillow Cases, cotton or linen.	EIGHTH	Bs. 1,565.50	$ 136.56
516	Ruffs, Ruchings, and other similar pieces, of cotton or linen fabrics, pure or mixed.	EIGHTH	Bs. 1,565.50	$ 136.56
517	Gloves, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
518	Gloves of cotton, wool, or linen, pure or mixed.	SEVENTH	Bs. 782.75	$ 68.28
519	Lamp Wicks.	FOURTH	Bs. 117.412	$ 10.242
520	Wicks for wax tapers, candles and tinder boxes.	FIFTH	Bs. 195.687	$ 17.07
521	Mosquito nets, made of cotton fabrics, with or without frames, and having no kind of adornment.	FOURTH	Bs. 117.412	$ 10.242
522	Scarfs, Wraps, Shawls, and similar articles, of cotton, wool, linen, or ramie, pure or mixed.	SEVENTH	Bs. 782.75	$ 68.28
523	Handkerchiefs, cotton, unhemmed.	SIXTH	Bs. 391.375	$ 34.14
	Note: Handkerchiefs that are hemmed, or embroidered along the edges instead of being hemmed, will pay a surtax of 50% Specific.			
524	Handkerchiefs of linen, pure or mixed with cotton.	EIGHTH	Bs. 1,565.50	$ 136.56
525	Umbrellas (of all kinds), Sunshades, and Parasols of cotton, wool or linen, pure or mixed.			
	Advertising umbrellas made of cloth that is not animal or artificial silk.	SIXTH	Bs. 391.375	$ 34.14
526	Umbrellas (of all kinds), Sunshades or Parasols of artificial or animal silk, pure or mixed.	SEVENTH	Bs. 782.75	$ 68.28
527	Artificial plants, cloth.	SIXTH	Bs. 391.375	$ 34.14
528	Ready made clothing, or clothing partly made up, N. O. S., of cloth and trimmings of cotton or linen, pure or mixed.	EIGHTH	Bs. 1,565.50	$ 136.56

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
529	Ready made clothing, or clothing partly made up, N. O. S., of pure or mixed wool.	NINTH	Bs. 3,131.00	$ 273.12
530	Ready made clothing, or clothing partly made up, of animal or artificial silk, pure or mixed with other materials.	NINTH, plus 15% ad valorem.	Bs. 3,131.00 *Note*: These calculations include the regular surtaxes, but not the 15% ad valorem.	$ 273.12
531	Bags made of cotton, linen or jute, N. O. S., even when having small portions of skin, intended for travelling, school and domestic use.	FIFTH	Bs. 195.687	$ 17.07
532	Bags of hemp, nankeen, or other similar fabrics (sacks). *Note*: Should such bags have already been used, they will pay duties according to the Third Class.	FOURTH	Bs. 117.412	$ 10.242
533	Sacks or bags of henequen or fique.	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
534	Sacks or bags of osnaburg, duck or other similar goods.	FIFTH	Bs. 195.687	$ 17.07
535	Hemp soles for rope slippers.	FOURTH	Bs. 117.412	$ 10.242
536	Canvas covers (tarpaulins) waterproof, with or without eyelets.	FOURTH	Bs. 117.412	$ 10.242
537	Tents.	FOURTH	Bs. 117.412	$ 10.242
538	Towels for firemen.	THIRD	Bs. 39.137	$ 3.414
539	Cloth window shades, painted.	FIFTH	Bs. 195.687	$ 17.07
540	Braids, common, of cotton, wool or linen, from 7 to 15 centimeters wide (2.756 to 5.904 inches) intended for girths and surcingles.	FIFTH	Bs. 195.687	$ 17.07
541	Braids, common, of cotton, for heel strips of rope slippers.	FIFTH	Bs. 195.687	$ 17.07
542	Cotton Braids, N. O. S.	SIXTH	Bs. 391.375	$ 34.14
543	Braids and laces of cotton, horsehair or wool, for footwear.	SEVENTH	Bs. 782.75	$ 68.28
544	Hemp hose.	FOURTH	Bs. 117.412	$ 10.242
545	Sails, for vessels.	FOURTH	Bs. 117.412	$ 10.242
546	Diving suits.	SIXTH	Bs. 391.375	$ 34.14
	CHEMICAL, MEDICINAL, AND PHARMACEUTICAL PRODUCTS			
547	Sodium Bisulphite, and other substances employed for bleaching raw sugar. Magnesium Chloride. Rennet Extract. Preparations and salts for cleaning boilers. Rexicar (a compound of alkaline hyposulphite and sulphite, used for coagulating rubber latex).	FIRST	Bs. 7.827	$ 0.683
548	Hydrogen Peroxide (oxygenated water). Methyl Chloride. Anhydrous Ammoniacal Gas. Carbonic Acid Gas (carbonic anhydride). Sulphurous Gas (sulphurous acid). "Salufer" powders. Silicate of aluminium and of sodium. Sulphate of aluminium. Substances used for purifying acetylene gas.	SECOND	Bs. 15.655	$ 1.366
549	Calcium Chloride.	SECOND, plus 25% Specific.	Bs. 19.569	$ 1.707
550	Acetate of Lead. Boric Acid. Stearic Acid. Formic Acid, impure or denaturalized. Lactic Acid. Muriatic Acid. Nitric Acid. Oleic Acid. Oxalic Acid. Potassic Alum. Chrome Alum. Bi-carbonate of Soda. Bi-chromate of Potash. Sodium Bi-chromate. White Bole. Borax. Cyanogen Bromide. Ceresit (prepared from Hydrate of Ammoniacal Calcium). Carbonate of Lead. Potassium Cyanide. Sodium Cyanide. Barium Chloride. Chromate of Lead. Lavender. Tanning Extracts, N. O. S. Acetylene Gas. Potassium Hydrate, or Caustic Potash. Sodium Hydrate, or Caustic Soda. Sodium Hyposulphite. Hidrolitina. Linseed, in grain, or ground. Manganese. Chrome Black. Nitrate of Potash. Licorice, in paste. Zinc Oxide. Lead Oxides (minium, litharge). Oxygen. Preparations for preserving skins. Licorice Root. Twitchell's Reagent. Juniper berries or seeds. Sulphate of Magnesia. Sulphate of Soda. Sodium Sulphite. Sodium Sulphide. Turpentine.	THIRD	Bs. 39.137	$ 3.414

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
551	Glucose.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
552	Acetic Acid, pure (formula $C^2 H^4 0^2$). Orange Blossom Water. Casein, pure. Casein, mixed with sugar. Rubber preserving composition. Phosphorous paste. Soldering compositions.	FOURTH	Bs. 117.412	$ 10.242
553	Medicinal Oils and Greases, N. O. S. Tartaric Acid. Aniline. Capsules, gelatine, empty. Calcined Persian Shells. Drugs, N. O. S. Mace. Medicines, N. O. S. Gall Nuts. Nutmegs. Wafers, empty. Pharmaceutical Products, N. O. S. Chemical Products, N. O. S. Medicinal Seeds, Berries, Barks, Herbs, Flowers, Leaves and Resins, N. O. S. Ammonia solution. Medicinal Vaseline.	FIFTH	Bs. 195.687	$ 17.07
554	Apparatus for use of the deaf. Orthopedic apparatus. Rubber cushions for invalids. Hot water bags, and Ice-bags. Oxygen bellows. Bellows for thermocauteries. Trusses. Corn Plasters. Bougies. Rubber Tubes for douches. Bulb Syringes. Anodyne Collars. Nasal Douches. Abdominal Belts. Glass and Rubber Droppers. Bandages, for wounds. Inhalers. Irrigators. Syringes of all kinds. Syringes for hypodermic injections (these may be accompanied by a metal tube with a needle of different thickness, on each side). Machines for making wafers and pills. Elastic Stockings for varicose veins. Pessaries. Catheters (Sounds). Suspensories. Ligatures. Cupping Glasses.	FIFTH	Bs. 195.687	$ 17.07
555	Cotton, medicinal.	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
556	Tooth-filling materials, for use in dentistry. Note: Fine gold of any kind is excepted, this coming under the Ninth Class.	SIXTH	Bs. 391.375	$ 34.14
557	Sarzaparrilla roots.	EIGHTH	Bs. 1,565.50	$ 136.56
558	Needles, for hypodermic syringes.	NINTH	Bs. 3,131.00	$ 273.12
	BEVERAGES			
559	Spirits, Brandy, Cognac, Gin, Rum, Whiskey, and other alcoholic liquors distilled or rectified, N. O S., the alcoholic strength of which does not exceed 50° Centesimal. Note: In excess of this strength, liquidation will be made on a proportionate basis.	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
560	Mineral Waters, gaseous or not, not medicinal.	SECOND	Bs. 15.655	$ 1.366
561	Bitters. Sweet Liquors (Liqueurs).	FIFTH, plus 50% Specific.	Bs. 293.531	$ 25.605
562	Aerated Waters, N. O. S. Cider.	THIRD	Bs. 39.137	$ 3.414
563	Beer.	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
564	Syrups of all kinds (excepting medicinal).	FOURTH	Bs. 117.412	$ 10.242
565	Fruit Juices, sterilized, non-alcoholic.	THIRD	Bs. 39.137	$ 3.414
566	White Wines in barrels and kegs, which contain up to 18% of Alcohol, by volume.	THIRD	Bs. 39.137	$ 3.414
567	White Wines in demijohns or bottles, which contain up to 18% of Alcohol, by volume.	FOURTH	Bs. 117.412	$ 10.242
568	Sparkling Wines.	FOURTH, plus 50% Specific.	Bs. 176.119	$ 15.363
569	Red Wines, in any packing, which contain up to 14% of Alcohol, by volume.	THIRD	Bs. 39.137	$ 3.414
570	Wines containing higher percentages of Alcohol than those indicated in this Law.	FOURTH, plus 20% Specific.	Bs. 140.895	$ 12.29

Note: Upon the beverages specified under Nos. 559, 561 and 563, there will also apply the Tax established by the Organic Law of the Liquor Revenue. (Translator's Note: The taxes referred to are: Common Spirits and Rum, B 1.25 per liter; Gin, Bitters Anisette, etc., B 1.50 per liter; Cognac Whiskey etc., B 2.50 per liter; Beer, B 0.30 per liter).

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
	PERFUMERY			
571	Perfumed Oils. Perfumed Waters, for toilet use. Cosmetics, Pomades, Paints, Powders, Dyes and Greases for the hair and skin. Perfumed Soaps. Perfumed toilet lotions. Painted Paper for toilet use. Tablets for perfuming the breath. Dentifrical preparations.	FIFTH, plus 60% Specific.	Bs. 313.10	$ 27.312
572	Powdered Paper. Sacks containing scented material for perfuming.	SIXTH	Bs. 391.375	$ 34.14
573	Perfumery, N. O. S. Holders or cases containing greases, paints, puffs and perfumes.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
	HEADWEAR			
574	Hat brims, sized or lacquered; hat ribbons not longer than 80 centimeters (31.496 inches); leather bands; linings; plush for hats; inner hat bands; hair felt; visors; all intended for hat making. Cloth stiffened with gum-lac dissolved in alcohol, and the alcoholic spirit prepared with the same gum, for use in hat manufacture.	FOURTH	Bs. 117.412	$ 10.242
575	Frames or forms, of buckram (stiffened cloth) for caps, bonnets or hats.	FIFTH	Bs. 195.687	$ 17.07
576	Unshaped felt discs or cones, for hat making.	FOURTH	Bs. 117.412	$ 10.242
577	Felts, half-shaped, for hats. Felts, shaped, for hats.	NINTH	Bs. 3,131.00	$ 273.12
578	Mourning bands, for hats.	SEVENTH	Bs. 782.75	$ 68.28
579	Plaited Straw, and wooden or straw fabrics for the manufacture of hats.	THIRD	Bs. 39.137	$ 3.414
580	Hats, Helmets and Caps, of straw or imitations thereof, untrimmed.	SEVENTH	Bs. 782.75	$ 68.28
581	Trimmed Hats. Hats, N. O. S. Caps.	NINTH	Bs. 3,131.00	$ 273.12
	APPARATUS, INSTRUMENTS AND MACHINES			
582	Stills, and all other similar apparatus, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
583	Stills, for continuous distillation, and rectifying apparatus, weighing more than 1,000 kilograms net each (2,204-lbs.)	SECOND	Bs. 15.655	$ 1.366
584	Alcoholometers. Aerometers.	FIFTH	Bs. 195.687	$ 17.07
585	Fire extinguishing apparatus. Pumps, fire extinguishing. Substances, N. O. S., for re-charging fire-extinguishing apparatus.	FIRST	Bs. 7.827	$ 0.683
586	Electrical telegraph apparatus. Machines for electrical telegraphs. *Note*: Under permit of the Federal Executive, in accordance with Resolution of the Ministry of Fomento dated September 8th, 1920.	FIRST	Bs. 7.827	$ 0.683
		FIRST	Bs. 7.827	$ 0.683
587	Weighing Apparatus, N. O. S., having capacity to weigh upwards of 1,000 kilograms (2,204-lbs.)	FIRST	Bs. 7.827	$ 0.683
588	Weighing Apparatus, N. O. S. having capacity to weigh over 100 kilograms (220.4-lbs.) and up to 1,000 kilograms (2,204-lbs.)	SECOND	Bs. 15.655	$ 1.366
589	Weighing Apparatus, N. O. S., having capacity to weigh over 30-kilograms (66.12-lbs.) and up to 100 kilograms (220.4-lbs.)	SECOND, plus 50% Specific.	Bs. 23.482	$ 2.048
590	Weighing Apparatus, N. O. S., having capacity for weights not exceeding 1 kilogram (2.204-lbs.)	FOURTH	Bs. 117.412	$ 10.242
591	Weighing Apparatus, N. O. S., having capacity to weigh over 1 kilogram (2.204-lbs.) and up to 30 kilograms (66.12-lbs)	THIRD	Bs. 39.137	$ 3.414
592	Automatic Weighing Apparatus, which function upon dropping a coin into a slot.	FOURTH	Bs. 117.412	$ 10.242
593	Automatic Weighing Apparatus, when having musical boxes or gambling devices attached.	FIFTH	Bs. 195.687	$ 17.07

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
594	Automatic piano-playing devices.	FOURTH	Bs. 117.412	$ 10.242
595	Apparatus for adjusting measurements of nats.	FIFTH	Bs. 195.687	$ 17.07
596	Electrical Massaging apparatus (loose, or in their respective containers).	FOURTH	Bs. 117.412	$ 10.242
597	Photographic Apparatus, and dark or light cameras for drawings or photographs.	FIFTH	Bs. 195.687	$ 17.07
598	Apparatus and Instruments, N. O. S., for surgical uses, for use in laboratories, anatomical studies, and for dentists, including knives and scissors.	FOURTH	Bs. 117.412	$ 10.242
599	Apparatus for pyrography; electrical pens and their accessories.	FIFTH	Bs. 195.687	$ 17.07
600	Vacuum cleaning apparatus.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
601	Ice Shavers and Picks.	THIRD	Bs. 39.137	$ 3.414
602	Gymnastic and Sporting goods and apparatus, and their accessories, N. O. S.	FOURTH	Bs. 117.412	$ 10.242
603	Well Drilling apparatus.	SECOND	Bs. 15.655	$ 1.366
	Note: This designation includes the following apparatus; Casing Clamps; Rings for extracting tubing; Tube expanders; Casing heads; Dredging Spoons and Balers; Tube elevators; Fishing Tools; Walking Beams; Trephines; Sounding Bars, and Shoes for Sounding Tubes.			
604	Telephone apparatus and their adherent parts, such as Commutators, Plugs, Cranks, Pegs for supporting insulators and carbons.	THIRD	Bs. 39.137	$ 3.414
	Notes Under permit from the Federal Executive, in accordance with Resolution of the Ministry of Fomento dated September 8th, 1920.			
605	Umbrella Frames.	FOURTH	Bs. 117.412	$ 10.242
606	Atomizers. Perfume Sprayers.	FIFTH	Bs. 195.687	$ 17.07
607	Iron Baths, nickelled or enamelled, with their corresponding accessories.			
	Baths and Hip-Baths, of ordinary ware, with their corresponding accessories (although these be of metal).			
	Water-heaters for baths, whether or not nickelled.	THIRD	Bs. 39.137	$ 3.414
608	Water-pans, for letter-copying presses.	THIRD	Bs. 39.137	$ 3.414
609	Barometers. Binoculars. Compasses without telescopes.			
	Field Glasses and Opera Glasses. Chronometers. Hygrometers. Microscopes. Thermometers.	SIXTH	Bs. 391.375	$ 34.14
610	Iron Bars. Anvils. Capstans. Forges. Bellows, of all kinds. Jacks, for lifting weights. Sledge Hammers. Whetstones. Large Blacksmiths' Vises; and all other kinds of instruments and tools similar to those herein indicated, N. O. S.	SECOND	Bs. 15.655	$ 1.366
611	Rock Drills.	FIRST	Bs. 7.827	$ 0.683
612	Pumps, hydraulic.	FIRST	Bs. 7.827	$ 0.683
613	Compasses, with telescopes. Levels. Tachometers. Theodolites. Astronomical Telescopes and Spy-Glasses. Sextants, and other Surveying and Geodetic Instruments and their accessory rods, chains and sights.	THIRD	Bs. 39.137	$ 3.414
614	Cash Registers.	THIRD	Bs. 39.137	$ 3.414
	Note: These may be accompanied by the following as part of the apparatus; 25 rolls of thick paper, each 25 centimeters diameter (9.842 inches); 10 rolls of thick paper, each 10 centimeters (3.937 inches) diameter; a small apparatus for clamping paper-fasteners automatically; 125 grammes (4.408 ounces) of paper-fasteners; a small cilindrical piece of nickelled iron; 2 small bottles of ink; 2 small brushes; 1 screwdriver; 1 pair of pincers; 1 instruction book; 8 small paper pads printed specially for the cash; 1 blank book, specially ruled for the cash.			
615	Musical boxes and Instruments, and any of their parts or accessories, N. O. S. although coming separately).	FIFTH	Bs. 195.687	$ 17.07
616	Steam Boilers. Electric Motors. Gas Motors. Hydraulic Motors. Petroleum Motors. Steam Motors.	FIRST	Bs. 7.827	$ 0.683

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
617	Cinematographs. Cosmoramas. Dioramas. Stereoscopes. Phonographs. Graphophones. Magic Lanterns and all similar apparatus, and their accessories and repair parts, although coming separately, including the discs and cylinders for phonographs, and cinematographic films. Composition for cleaning phonograph records.	FIFTH	Bs. 195.687	$ 17.07
618	Kitchen Stoves; small stoves and ovens, N. O. S., the weight of which exceeds 5 kilograms net (11.02-lbs.)	SECOND	Bs. 15.655	$ 1.366
619	Kitchen Stoves, small stoves and ovens, N. O. S., the weight of which does not exceed 5 kilograms net (11.02-lbs.)	THIRD	Bs. 39.137	$ 3.414
620	Electrical Stoves, the weight of which exceeds 60 kilograms net (132.24-lbs.)	SECOND, plus 50% Specific.	Bs. 23.482	$ 2.048
621	Electrical Stoves, the weight of which does not exceed 60 kilograms net (132.24-lbs.)	THIRD, plus 30% Specific.	Bs 50.879	$ 4.438
622	Iron Chimneys.	FIRST	Bs. 7.827	$ 0.683
623	Shafting or axles for machines.	SECOND	Bs. 15.655	$ 1.366
624	Firemens' Ladders.	SECOND	Bs. 15.655	$ 1.366
625	Filters of every kind, for water, and their accessories, although imported separately. Water-sterilizing apparatus.	FIRST	Bs. 7.827	$ 0.683
626	Incubators. Brooders.	FIRST	Bs. 7.827	$ 0.683
627	Instruments and Tools for arts and trades, N. O. S.	THIRD	Bs. 39.137	$ 3.414

Note: This designation includes the following instruments:

Oil Cans, Adjusters for planes, chisels, fore planes, and levels. Pliers. Small planes for cabinet-makers and tanners. Wire-stretching apparatus. Leather thimbles. Countersunk Bits. Adzes. Augers or bits. Braces (ratchets). Tool Bags. Bags, boxes or chests of carpenters' or mechanics' tools. Brad-awls. Twist Drills. Burins. Boxes of equipment for hammer soldering (composed of a blower, a set of point cutters, 2 regulators, 4 manometers, 4 pieces of hose, connections, a pair of eyeglasses, and an instruction book). Boxes of Inglets (Mitre boxes, or guillotine boxes). Iron boxes for foundry work. Callipers, common, and with thumb screws. Iron wheels for marking leather, used by shoemakers. Sieves, of iron and wood. Moulding planes for carpenters. Brushes for cleaning files. Cold chisels. Tall iron lasts for shoemakers. Carpenters' Compasses. Pipe cutters. Mortice cutters. Iron cutters. Glass cutters. Crucibles. Masons' Trowels. Gardeners' Trowels. Planing irons (blades). Fleshing knives, for tanners. Screw-drivers. Tinners' bending tools. Tire benders. Tube expanders. Rasps. Framing chisels. Squares. Spatules. Stamping machines. Chisels. Jack planes. Wooden jacks for carpenters. Screw jacks for carpenters. Marking gauges (scribing blocks). Gouges. Rabbet-planes. Welting, and other iron tools for working leather, used by shoemakers. Hack saw blades. Iron blocks for making hats. Metal moulds for making concrete blocks. Posthole diggers. Shearing tools. Ratchet Drills (or braces, etc., for working in angles). Gimlets. Files. Pipe Wrenches. Nut Wrenches. Taps, for threading. Machines for shearing animals. Hammers. Wooden Mallets. Blocks (pulley). Levels. Perforators for saws. Plumbs. Pulleys for raising weights. Glue Pots. Carpenters, blacksmiths and pipe-workers benches. Furbishers, used in tanneries. Hand punches. Heavy rasps, for ships. Reamers. Rivetting tools. Emery wheels. Punches. Nail-pullers. Hack-saws. Saws. Saw blades, unmounted. Saw blades, mounted. Solderers. Blowers for painters. Breast drills. Moulding cutters. Tongs. Sheep shears. Tin shears. Vises (or clamps). Sets for hand-saws.

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes		Dollars per 100 lbs. including surtaxes	
628	Electric lamps, portable and pocket. *Note*: This classification refers to portable electric lamps composed, as a rule, of a bulb attached to a handle; and to electric lamps of various forms that work with hatteries and produce light upon pressing a commutator button.	FOURTH, plus 30% Specific.	Bs.	152.636	$	13.314
629	Machines and apparatus, N. O. S., that weigh upwards of 1,000 kilograms net each (2,204-lbs.)	FIRST	Bs.	7.827	$	0.683
630	Machines and apparatus, N. O. S., that weigh between 100 and 1,000 kilograms (220.4 to 2,204-lbs) net each.	SECOND	Bs.	15.655	$	1.366
631	Machines and apparatus, N. O. S., that weigh less than 100 kilograms (220.4-lbs.) net each. *Note*: It is to be noted that machines and apparatus included in the three preceding numbers, may be accompanied by their corresponding accessories.	SECOND, plus 80% Specific.	Bs.	28.179	$	2.458
632	Typewriting Machines.	SECOND, plus 80% Specific.	Bs.	28.179	$	2.458
633	Hair-cutting machines.	FOURTH	Bs.	117.412	$	10.242
634	Safety Razors (shaving machines), not silver-plated.	FIFTH	Bs.	195.687	$	17.07
635	Machines for reproducing writing. Paste for machines that reproduce writing.	FOURTH	Bs.	117.412	$	10.242
636	Manometers.	FOURTH	Bs.	117.412	$	10.242
637	Mills for domestic uses, that weight less than 5 kilograms (11.02-lbs) net each.	THIRD	Bs.	39.137	$	3.414
638	Switch-back railways, Merry-go-Rounds, Carrousels, and similar apparatus.	SECOND	Bs.	15.655	$	1.366
639	Skates of all classes.	FOURTH	Bs.	117.412	$	10.242
640	Repair parts for watches and clocks.	SIXTH	Bs.	391.375	$	34.14
641	Iron pulley-wheels.	THIRD	Bs.	39.137	$	3.414
642	Copying presses.	THIRD	Bs.	39.137	$	3.414
643	Currying Combs.	FOURTH	Bs.	117.412	$	10.242
644	Ice-boxes.	FIRST	Bs.	7.827	$	0.683
645	Pocket Watches. Wrist Watches. Ring Watches.	EIGHTH	Bs.	1,565.50	$	136.56
646	Time-pieces, N. O. S.	SIXTH	Bs.	391.375	$	34.14
647	Machine repair parts, N. O. S., the weight of which does not exceed 25 kilograms (55.1-lbs) net each.	FOURTH	Bs.	117.412	$	10.242
648	Machine repair parts, N. O. S., the weight of which exceeds 25 kilograms (55.1-lbs) net each.	THIRD	Bs.	39.137	$	3.414
649	Machine repair parts, N. O. S., the weight of which exceeds 100 kilograms (220.4-lbs) net each.	SECOND	Bs.	15.655	$	1.366
650	Machine repair parts, N. O. S., the weight of which exceeds 1,000 kilograms (2,204-lbs) net each.	FIRST	Bs.	7.827	$	0.683
651	Ventilators.	THIRD	Bs.	39.137	$	3.414
652	Tinder Boxes. Automatic cigar-lighters.	FIFTH	Bs.	195.687	$	17.07
	VEHICLES, AND THEIR ACCESSORIES					
653	Automobile accessories, N. O. S.	FOURTH	Bs.	117.412	$	10.242
654	Automobiles of all classes (these may be accompanied each by the tools necessary for its service).	FIRST	Bs.	7.827	$	0.683
655	Bicycles. Bicycle accessories.	FOURTH	Bs.	117.412	$	10.242
656	Horns and iron supports for cars and carts.	SECOND	Bs.	15.655	$	1.366
657	Boats and Launches (assembled or unassembled).	SECOND	Bs.	15.655	$	1.366
658	Camp outfit cars, adaptable for automobiles. Note: Each car may be accompanied by the following outfit; 1 canvas roof, with its support; 2 mattresses; 2 quilts; 4 pillows; 1 stove; 1 extension table; 1 electric light bulb, with its cord; 1 folding table.	SECOND	Bs.	15.655	$	1.366
659	Cars, Carts, Hand-carts, Coaches, Omnibuses, and all kinds of carriages not included in other Classes.	SECOND	Bs.	15.655	$	1.366
660	Bodies for automobiles, composed of the frame, the hood, seats, fenders and spare tire holder.	SECOND, plus 50% Specific.	Bs.	23.482	$	2.048
661	Passenger coaches, freight wagons, and all materials destined exclusively for railways.	FIRST	Bs.	7.827	$	0.683
662	Funeral Hearses (including their accessories).	THIRD	Bs.	39.137	$	3.414

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes		Dollars per 100 lbs. including surtaxes	
663	Perambulators, for children.	THIRD, plus 50% Specific.	Bs.	58.706	$	5.121
664	Steel and Iron Tires, grooved or not. Wheels for cars, carts and coaches. Steel wheels mounted on steel axles. Iron wheels with rubber tires, the diameter of which does not exceed 30 centimeters (11.81 inches).	SECOND	Bs.	15.655	$	1.366
	Note: In this number are included wheels constructed in such a manner that the rubber tire may be attached in this country.					
665	Rubber Tires for vehicles, N. O. S.	FOURTH	Bs.	117.412	$	10.242
666	Solid rubber tires, with steel bases, for automobile trucks.	THIRD	Bs.	39.137	$	3.414
667	Motorcycles. Footmobiles for children (although having the shape of automobiles). Tricycles. Velocipedes.	THIRD	Bs.	39.137	$	3.414
668	Springs, plates and axles for vehicles.	FIRST	Bs.	7.827	$	0.683
	FURNITURE					
669	Billiard Tables, with or without their accessories, including the corresponding balls and cloth, when accompanied by these.	FOURTH	Bs.	117.412	$	10.242
670	Iron Chests for safeguarding valuables.	THIRD	Bs.	39.137	$	3.414
671	Electric Hanging Lamps.	FOURTH	Bs.	117.412	$	10.242
672	Electric Standing Lamps.	FOURTH, plus 30% Specific.	Bs.	152.636	$	13.314
673	Steel or iron furniture, with mirrors.					
	Iron furniture, having parts of wood or canvas.	FOURTH	Bs.	117.412	$	10.242
674	Iron furniture, (even if having small adornments of copper or brass).	THIRD	Bs.	39.137	$	3.414
675	Iron furniture, N. O. S. Brass furniture.	THIRD, plus 50% Specific.	Bs.	58.706	$	5.121
676	Cane furniture. Ordinary wooden furniture. Wicker furniture. Straw furniture. Extension chairs, of wood and cloth.	FOURTH	Bs.	117.412	$	10.242
677	Furniture of ordinary woods, gilt. Furniture of fine woods (such as Rosewood, Mahogany, Walnut, Palisandro). Furniture, wooden, lined with celluloid. Furniture, wooden, having the backs or seats covered with leather, wool, silk, cotton or bristles.	FIFTH	Bs.	195.687	$	17.07
678	Wicker or cane furniture, upholstered with leather or cloth.	FOURTH, plus 20% Specific.	Bs.	140.895	$	12.29
679	Organs. Repair parts for organs.	FOURTH	Bs.	117.412	$	10.242
680	Pianos. Practice Claviers (dumb pianos). Automatic Pianos.	THIRD	Bs.	39.137	$	3.414
681	Barbers' or Dentists' Chairs, when having parts of iron which exceed 50% of the weight of the chair.	THIRD, plus 75% Specific.	Bs.	68.491	$	5.974
682	Barbers' or Dentists' Chairs, N. O. S.	FOURTH	Bs.	117.412	$	10.242
683	Piano Stools.	FOURTH	Bs.	117.412	$	10.242
	ARMS, HUNTING MATERIALS, AND EXPLOSIVES					
684	Empty or loaded Shells for shot-guns. Barrels and Locks for shot-guns, Breech-loading shot-guns. Fulminating Caps for muzzle-loading shot-guns. Hunting accessories (such as gun bags, gun-cleaners ammunition bags, cap boxes, powder flasks, cartridge-crimpers, ramrods and powder measurers).	SEVENTH	Bs.	782.75	$	68.28
685	Christmas crackers, and extra charges for same. Fire-crackers. Floor-crackers.	FOURTH	Bs.	117.412	$	10.242
686	Dynamite. Muzzle-loading shot-guns. Mining Caps and Fuses. Bird Shot. Explosive substances, N. O. S.	THIRD	Bs.	39.137	$	3.414
687	Fireworks.	SEVENTH	Bs.	782.75	$	68.28
688	Gunpowder.	FIFTH	Bs.	195.687	$	17.07
	Note: For the importation of hunting and explosive material, it is necessary in each case to obtain the previous permission of the Federal Executive, in accordance with the prescriptions of the Reglamentary Decree regarding the Law for the Manufacture, Commerce and Bearing of Arms.					

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
	MISCELLANEOUS			
689	Accessories, N. O. S., for electrical installations.	THIRD	Bs. 39.137	$ 3.414
	Note: This designation includes the following articles; Metal cleats; Porcelain and earthenware cleats; Rubber insulators for tubes or lamp receptacles; porcelain insulators; glass insulators; lamp cord adjusters; fuse wire, gauged or not; wire, covered or not; rubber rings; porcelain rings; rubber washers; metal washers; porcelain washers; zinc poles for electric batteries; wooden bases; complete brackets for outdoor lamps; copper or aluminum cable, insulated or not; fuse cases, high or low tension; spare carbons for generators of electric power; insulating tape; connectors and terminals; commutators, or switches; Watt-hour meters; knife switches and circuit breakers; switchboards for electrical installations; copper or porcelain sockets; fuse plugs; unions; fuses of copper, lead or alloy, whether in the form of stoppers, cartridges or wire; hooks for sockets or lamp holders; hooks for cross-arms; ground indicators; knife and oil cut-out switches with handles, with or without fuses, for posts; current limiters; magnetos; current meters with or without transformers; wooden or iron pins; wooden brackets; lightening conductors; insulating paste; positive or negative plates for electric accumulators; electric dry cells; fuse holders; lamp guards; Rheostats, or electrical resistances; resistances for heating purposes; rosettes; sockets; receptacles; cable suspenders; boards of common wood, grooved, for separators in electric accumulators; generator switchboards; switchbboards with their switches, fuses and meters; plugs; electric bells; line connections; cotton and asbestos insulating tubes; insulating tubes of metal, with inner lining of insulating material; insulating tubes, mica; rubber, canvas and porcelain tubes through which to pass wires; Voltmeters and Ampere-meters; Watt-meters.			
690	Lubricating Oils, N. O. S.	THIRD	Bs. 39.137	$ 3.414
691	Hairdressing ornaments and nets of all kinds.	EIGHTH	Bs. 1.565.50	$ 136.56
692	Decorations for confectionery.	FOURTH	Bs. 117.412	$ 10.242
693	Decorations for funeral urns. Wreathes, and other similar funeral ornaments of porcelain, glass or metal.	SIXTH	Bs. 391.375	$ 34.14
694	Knitting Needles. Sewing Needles, weighing upwards of 5 grammes each (77.1615 grains).	FOURTH	Bs. 117.412	$ 10.242
695	Copper or Iron Wire, covered, for use in making hats and dresses.	FOURTH	Bs. 117.412	$ 10.242
696	Face masks. N. O. S.	FIFTH	Bs. 195.687	$ 17.07
697	Saddle trees.	FOURTH, plus 25% Specific.	Bs. 146.766	$ 12.802
698	Stationery articles, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
	Note: This designation includes: Filing cabinets. Wire waste-paper baskets. Typewriter ribbons. Paper-cutters. Forms for drafts, receipts, permits, etc. Wire hooks for hanging papers, etc. Rubber erasers. Hektographs. Pencils, N. O. S. Paper-perforating machines. Pen and Pencil holders. Carbon and tracing paper. Printed letter-heads. Steel pens for writing. Clips and fasteners. Writing Ink. Powdered Ink. Marking Ink. Inkstands.			
699	Advertising Materials, N. O. S., made of ordinary wood, iron, brass or paste.	THIRD	Bs. 39.137	$ 3.414
700	Arrope (boiled wine or syrup; also a conserve made of boiled honey).	FIFTH	Bs. 195.687	$ 17.07
701	Apparatus for sharpening safety razor blades. Razor Strops. Paste and smooth stones for sharpening.	FIFTH	Bs. 195.687	$ 17.07

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
702	Transmission Belts. Belts or strips for mending transmission bands.	FOURTH	Bs. 117.412	$ 10.242
703	Varnishes, of all kinds. Stains, of all kinds.	FOURTH	Bs. 117.412	$ 10.242
704	Barrels Hogsheads and Pipes .	THIRD	Bs. 39.137	$ 3.414
705	Walking canes, N. O. S. Riding crops and whips.	SIXTH	Bs. 391.375	$ 34.14
706	Paste, cream and dye for cleaning shoes.	FOURTH	Bs. 117.412	$ 10.242
707	Tubes, mouthpieces and pipes for smoking, N. O. S.	SIXTH	Bs. 391.375	$ 34.14
	Note: When having bands or small adornments of gold, silver or platinum, these will be subject to a 5% ad valorem surtax.			
708	Leather wine bags. Thermos flasks.	FIFTH	Bs. 195.687	$ 17.07
709	Buttons, N. O. S. Snaps for false buttons.	FIFTH	Bs. 195.687	$ 17.07
710	Buttons, covered with silk.	SIXTH	Bs. 391.375	$ 34.14
711	Brushes, of all kinds. Shaving Brushes. Paint Brushes of all kinds.	FIFTH	Bs. 195.687	$ 17.07
712	Headstalls, Holsters, Girths, Cruppers, Saddle Covers, Leggings, Reins, Sheepskin Pads, horse mantles, saddle-cloths and Saddles of any material whatsoever.	SEVENTH	Bs. 782.75	$ 68.28
713	Watch and Jewelry cases, empty.	EIGHTH	Bs. 1,565.50	$ 136.56
714	Footwear, cut out, other than of leather.	SEVENTH	Bs. 782.75	$ 68.28
715	Ready made boots and shoes, N. O. S. Half-made boots and shoes. Canvas shoes with rubber soles.	NINTH	Bs. 3,131.00	$ 273.12
716	Pocket Books. Match box holders. Tobacco Pouches. Card cases. Hand-bags. Purses. Cigarette Cases. Spectacle cases (and all other similar articles, made of any material).	SEVENTH	Bs. 782.75	$ 68.28
717	Shoes of every description, for animals.	FOURTH	Bs. 117.412	$ 10.242
718	Sieves, of horse hair and leather.	FIFTH	Bs. 195.687	$ 17.07
719	Hair brushes, shoe brushes, tooth brushes, clothes brushes, floor scrubbing brushes, ordinary brushes for animals; lamp tube cleaners.	FOURTH	Bs. 117.412	$ 10.242
720	Yellow and black animal Wax, unmanufactured. Vegetable Wax, yellow and black, unmanufactured.	FOURTH	Bs. 117.412	$ 10.242
721	Animal Wax, manufactured in any form N. O. S. Vegetable Wax, manufactured in any form, N. O. S.	SIXTH	Bs. 391.375	$ 34.14
722	Shoemakers' Wax.	THIRD	Bs. 39.137	$ 3.414
723	Measuring Tapes, loose, or in holders.	FIFTH	Bs. 195.687	$ 17.07
724	"Cling Surface" and other similar preparations used for softening and adhering belts to their pulleys.	SECOND	Bs. 15.655	$ 1.366
725	Bee hives. Frames and accessories for bee hives.	THIRD	Bs. 39.137	$ 3.414
726	Colors and Paints, N. O. S., including the boxes for drawings and paints.	FIFTH	Bs. 195.687	$ 17.07
727	Swings, of iron covered with cotton cloth, for children.	FOURTH	Bs. 117.412	$ 10.242
728	Waterproof roofing, of pitch and granite.	SECOND	Bs. 15.655	$ 1.366
729	Strings for musical instruments. Wound strings for musical instruments.	FIFTH	Bs. 195.687	$ 17.07
730	False teeth, legs or other artificial members.	SIXTH	Bs. 391.375	$ 34.14
731	Drawings, figures and landscapes on cardboard, made void by advertisements printed on their most visible parts.	SECOND	Bs. 15.655	$ 1.366
	Note: The same rate applies in case these be on celluloid, wood, paper, or ordinary metals.			
732	Buildings, knocked-down.	SECOND	Bs. 15.655	$ 1.366
	Note: This classification refers exclusively to those materials which are incorporated in a fixed and permanent manner with the buildings, i. e.,—the parts composing the floor, roof, walls and windows, and the material necessary for finishing the work.			
733	Images, in packages, that do not form parts of tombstones.	FIFTH	Bs. 195.687	$ 17.07
734	Packing, for machinery.	FOURTH	Bs. 117.412	$ 10.242
735	Boxes containing sets of drawing instruments (lineal).	FOURTH	Bs. 117.412	$ 10.242
736	Empty boxes or cases lined or adorned with materials classified above the rate of the Fourth Class.	SIXTH	Bs. 391.375	$ 34.14
737	Boxes containing sets for the teeth, nails, embroidery work, needlework, shaving, and for the toilet.	SIXTH	Bs. 391.375	$ 34.14

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
738	Foils, Gauntlets, Masks and Plastrons, for fencing.	FIFTH	Bs. 195.687	$ 17.07
739	Covers for rollers used in printing and lithographic work.	FOURTH	Bs. 117.412	$ 10.242
740	Hooks or fasteners of celluloid, zinc or copper, and buttons for footwear.	SIXTH	Bs. 391.375	$ 34.14
741	Boxing Gloves. Punching Bags.	FOURTH	Bs. 117.412	$ 10.242
742	Common Soap. Liquid and Powdered Soap.	FIFTH	Bs. 195.687	$ 17.07
743	Wire and Spring Mattresses. *Note*: When accompanying beds, these will take the same classification as the beds.	SIXTH	Bs. 391.375	$ 34.14
744	Sets of Chess, Draughts, Dominoes, Roulette, or similar games.	FIFTH	Bs. 195.687	$ 17.07
745	Toys, for children.	THIRD	Bs. 39.137	$ 3.414
746	Sealing Wax.	FIFTH	Bs. 195.687	$ 17.07
747	Lavatories and wash hand basins.	FOURTH	Bs. 117.412	$ 10.242
748	Valises, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
749	Hose, of cloth, of rubber lined with cloth, or rubber wound with wire.	FOURTH	Bs. 117.412	$ 10.242
750	Manikins, mechanical.	FIFTH	Bs. 195.687	$ 17.07
751	Funeral mantles for horses.	SEVENTH	Bs. 782.75	$ 68.28
752	Picture Frames, N. O. S., with or without glasses.	FIFTH	Bs. 195.687	$ 17.07
753	Floating wafers for night lights.	FIFTH	Bs. 195.687	$ 17.07
754	Filtering materials for clarifying liquids.	SECOND	Bs. 15.655	$ 1.366
755	Putty.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
756	Material for sizing or stiffening cotton goods.	FOURTH	Bs. 117.412	$ 10.242
757	Powder Puffs.	SIXTH	Bs. 391.375	$ 34.14
758	Lamp Black.	THIRD	Bs. 39.137	$ 3.414
759	Lamp Shades of copper, iron, or other ordinary metals.	FOURTH	Bs. 117.412	$ 10.242
760	Lamp Shades, loose, of paper or cloth, N. O. S.	FIFTH	Bs. 195.687	$ 17.07
761	Lamp Shades, loose, adorned with silk cloth, pure or mixed.	SIXTH	Bs. 391.375	$ 34.14
762	Blue painted paper, substitute for ultramarine blue (washing).	FIFTH	Bs. 195.687	$ 17.07
763	Composition for making printing rolls.	FOURTH	Bs. 117.412	$ 10.242
764	Covers, pasteboard, for books.	NINTH	Bs. 3,131.00	$ 273.12
765	Head decorating combs of horn, celluloid, ebonite, tortoise shell, bone, ivory, or paste, adorned or not with imitations of precious stones. Combs (for combing the hair) of horn, celluloid, galalith, ebonite or tortoise shell.	SEVENTH	Bs. 782.75	$ 68.28
766	Paintings, Chromes, Drawings, Photographs or Portraits upon canvas, wood, paper, metal, stone, or other material, with or without frames.	FIFTH	Bs. 195.687	$ 17.07
767	Paints, special, for floors, roofs, ironwork or cement.	THIRD, plus 25% Specific.	Bs. 48.922	$ 4.267
768	Paints, ordinary, mixed in oil.	THIRD	Bs. 39.137	$ 3.414
769	Paints, mixed, enamelling.	FOURTH, plus 25% Specific.	Bs. 146.766	$ 12.802
770	Sheets of galalith for making combs and other artificial plastic articles, N. O. S.	THIRD	Bs. 39.137	$ 3.414
771	Fountain Pens, which should have only the pen nibs of gold.	SIXTH	Bs. 391.375	$ 34.14
772	Plumes for hearses (when imported separately from the hearses).	SEVENTH	Bs. 782.75	$ 68.28
773	Feather dusters.	SIXTH	Bs. 391.375	$ 34.14
774	Powders for clarifying wines.	FOURTH	Bs. 117.412	$ 10.242
775	Imitation Jewelry. *Note*: In this number is included such jewelry as is not gold-plated, when made of ordinary metals and whether or not having imitations of precious stones.	SIXTH, plus 50% Specific.	Bs. 587.062	$ 51.209
776	Preparations, N. O. S., for cleaning or polishing.	FOURTH	Bs. 117.412	$ 10.242
777	Sight protectors.	FOURTH	Bs. 117.412	$ 10.242
778	Iron doors (or gates) having parts of copper, wood or glass.	THIRD, plus 50% Specific.	Bs. 58.706	$ 5.121
779	Rosaries.	SIXTH	Bs. 391.375	$ 34.14
780	Castors, for furniture.	FOURTH	Bs. 117.412	$ 10.242

Number	Designation of Merchandise	Class	Bolivares per 100 ks. including surtaxes	Dollars per 100 lbs. including surtaxes
781	Sauces.	FOURTH	Bs. 117.412	$ 10.242
782	Water bottles or bags, of cotton cloth or with cover of rubberized waterproof cloth, with metallic stoppers.	FIFTH	Bs. 195.687	$ 17.07
783	Heels, for shoes.	SEVENTH	Bs. 782.75	$ 68.28
784	Stoppers, or plugs with metallic heads, or crowns. Crown Corks. Stoppers with glass or porcelain heads.	FOURTH	Bs. 117.412	$ 10.242
785	Insulating Tubes of bituminous fibre, for subterranean cables.	SECOND	Bs. 15.655	$ 1.366
786	Funeral Urns.	FIFTH	Bs. 195.687	$ 17.07
787	Photographic accessories, not included in other Classes.	FIFTH	Bs. 195.687	$ 17.07
788	Divers' Boots. Divers' Helmets.	FOURTH	Bs. 117.412	$ 10.242

TRANSITORY DISPOSITION

ARTICLE 20: The goods and merchandise imported after the promulgation of this Law, shall be classified, and duties liquidated in accordance with the dispositions herein established; but if such goods should have been despatched from a foreign port under a consular invoice certified prior to the date of the promulgation of this Law, or within thirty (30) days following such promulgation, such goods shall likewise be classified and liquidated in accordance with the dispositions of this Law, according to the result of the Customs examination, without there being motive in this case for the application of penalties by reason of wrong declarations or differences in classifications resulting from changes in the Law regarding the descriptions and classifications of merchandise.

FINAL DISPOSITION

ARTICLE 21: The Customs Tariff Law of June 16th, 1915, and the Executive Resolutions dictated subsequently with regard to this matter, as well as the Law of Imposts of June 21st, 1918, are hereby repealed.

Given in the Federal Legislative Palace, at Caracas, on the second day of July in the Year One Thousand Nine Hundred and Twenty Four.

115th Year of the Independence, and 66th of the Federation.

The President: (Seal) CARLOS F. GRISANTI.

The Vice-President: SAMUEL E. NIÑO.

The Secretaries:

Carlos Sardi. *Pedro J. Araujo.*

Federal Palace, Caracas, July 4th, 1924.—115th Year of the Independence and 66th of the Federation.
To be executed:

(Seal) J. V. GOMEZ.

Countersigned: The Minister of Hacienda,

(Seal) M. CENTENO GRAU.

AUXILIARY INDEX

Note: In compiling this index, (which has been made up direct from the foregoing English text, and is *not* a translation of the Spanish index) the translator has been guided by the *exact text of the law*, and has not attempted to include the trade or popular names of articles. For instance, there will be found in the Index, "Sulphate of Magnesia", as well as "Magnesia, Sulphate of", but not "Epsom Salts"; "Wines, Sparkling"; but not "Champagne"; "Tobacco... prepared in any form N. O. S", but not "Cigars"; etc.

"N.O.S." means "Not otherwise specified".

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Decree regulating the exemptions accorded by article 15 of the Customs Tariff Law

GENERAL JUAN VICENTE GOMEZ

CONSTITUTIONAL PRESIDENT OF THE UNITED STATES OF VENEZUELA,

in exercise of Attribution No. 8 of Article 79 of the National Constitution, and in conformity with the disposition of Article 15 of the Customs Tariff Law,

DECREES:

ARTICLE 1: The goods mentioned in Article 15 of the Customs Tariff Law of July 4th, 1924, shall be exempted from the payment of the import duties as established by said Law, upon entering the country, provided that in such importations all the requirements and formalities established by the present Decree shall be complied with.

SECTION I

Regarding goods destined for Sugar Central Factories and other establishments devoted to the manufacture of refined and raw Sugar.

ARTICLE 2: In order to enjoy exoneration with regard to the articles specified in Clause 1 of Article 15 of the Customs Tariff Law, the interested parties should make written application in due form to the Federal Executive, through the medium of the Ministry of Hacienda, expressing the name and domicile of the proprietor, the situation of the agricultural property, the capacity of production of the establishment, the port of entry, and date of importation. This request should be accompanied, on ordinary unstamped paper, by a list of the articles, giving their industrial denominations and also the respective Tariff Classifications, and gross weights. All this data shall be communicated by the Ministry to the respective Customs House.

ARTICLE 3: The Federal Executive having granted the exoneration requested, and the interested party having been accordingly notified, this latter is obligated to inform the Ministry of Hacienda in every case regarding the arrival of the goods, by means of a representation in which are included all the specific data regarding the importation. This representation shall be O.K'd by the respective Customs House, and mention should be made therein of the date and number of the communication of the Ministry of Hacienda granting the exoneration.

ARTICLE 4: The legal examination of the goods shall be made not only with the object of ascertaining whether the contents of the packages are as stated in the consular declarations, but also that the goods conform to the descriptions thereof expressed in the list referred to in Article 2. With this object in view, the ordinary importation manifests shall be accompanied by a list, on ordinary unstamped paper, describing the effects included on the manifests.

In case of the Customs House not being able to identify the goods imported, from a technical point of view, notification shall be made to the Minister of Hacienda, who will dictate the proper measures for identifying the goods.

ARTICLE 5: The examination referred to in the preceding article having been effected, with satisfactory results, the goods may be withdrawn from the Customs House by the interested parties, against bond to the satisfaction of the respective Administrator of Customs, with the approval of the Ministry of Hacienda, which bond shall be effective for a term to be fixed in each case by the Ministry of Hacienda, and which term may not exceed one year.

ARTICLE 6: As soon as the apparatus, machinery and materials imported pursuant to the regulations set forth in the preceding articles shall have been set up and made to function, the interested parties shall so advise the Ministry of Hacienda, requesting at the same time the cancellation of the bond referred to in Article 5. Such request must be accompanied by a general statement, upon plain unstamped paper, covering the various importations made, expressing the name of the vessel bringing the goods, date of arrival, number of packages, their marks, weights and contents, and the corresponding amount of duties.

ARTICLE 7: In consideration of the request referred to in the preceding article, the Minister of Hacienda shall dispose that an examination by experts be made with a view to ascertaining the correctness of the facts stated by the interested parties, and if such examination results satisfactorily, an order will be issued exempting the goods from the payment of duties.

ARTICLE 8: Repair parts imported for the establishments referred to in this Section, shall likewise be exonerated from the payment of import duties, pursuant to the fulfillment of the same regulations as prescribed in the foregoing articles.

SECTION II

Bags intended for the exportation of Sugar and other Native Produce.

ARTICLE 9: Bags intended exclusively for the exportation of Sugar, as referred to in Clause 2 of Article 15 of the Customs Tariff Law, should bear the commercial name or trade-mark of the sugar destined for exportation, stamped or painted, in large characters, in an ostensible and stable manner, on the fabric itself of which the bags are made,—and shall enjoy exoneration from the payment of import duties upon satisfactory proof being submitted that they have been re-exported containing sugar, in compliance with the requisites established in this Section.

ARTICLE 10: Ordinary used sacks imported for use in exporting Mangrove Bark, Mother-of-Pearl Shells, Dividivi and other native produce, as referred to in the 5th Clause of the same Art. 15 of the Customs Tariff Law, shall likewise enjoy exoneration from payment of import duties, upon their re-exportation being proven, pursuant to compliance with the same requisites.

ARTICLE 11: Before introducing the bags, the interested party should make written application in the proper form, to the Federal Executive, through the medium of the Ministry of Hacienda, expressing the name and domicile of the exporter, the number of sacks, their description, capacity and dimensions, the material of which manufactured, the weight of each sack and the total weight, the products for which they are destined to serve as containers, and the name of the port though which the importation is to be made.

ARTICLE 12: The exoneration requested having been accorded by the Federal Executive, notification thereof shall be made to the interested party and also to the respective Customs House, to which latter the data contained in the request referred to in the preceding Article shall be communicated; and those interested shall proceed insofar as refers to the importation, examination and guarantee bond for duties, in the manner prescribed in Articles 3, 4, and 5 of this Decree.

ARTICLE 13: Upon shipment being effected to a foreign destination of the bags containing products for exportation, the interested parties should present to the respective Customs House,—in addition to the ordinary exportation manifest, a memorial in due form, in which should be incorporated the following data:

1—The quantity of sacks, and the material of which manufactured.
2—The marks and numbers appearing on the sacks.
3—The product exported.
4—The gross weight of the shipment.
5—The name and nationality of the vessel in which the exportation is effected.
6—The sailing date of the vessel.
7—The names of the shipper and consignee of the product.
8—The foreign port of destination.

ARTICLE 14: The Customs House, in view of the memorial mentioned, shall proceed to effect the respective Customs examination in order to verify the exactness of the data, and shall certify at the foot of this document regarding the exportation, returning the document to the interested party.

ARTICLE 15: The re-exportation should be made through the same port as that through which the importation of the bags was made, or through an habilitated customs office within the same customs jurisdiction.

ARTICLE 16: Upon there being presented to the Ministry of Hacienda proofs in conformity with the formalities prescribed in the foregoing articles, showing that the sacks have been re-exported, the respective Customs House shall be instructed regarding the exoneration of the duties which have been guaranteed.

SECTION III

Regarding used sacks, reimported.

ARTICLE 17: The exoneration of import duties upon used sacks of fique or henequen that may have been previously employed for the exportation of products to the Exterior and have been re-imported, shall be subject to the formalities prescribed in the present Section.

ARTICLE 18: Upon said sacks being exported, the exporter wishing to re-import the same duty-free, should obtain from the Customs House at the port where the shipment was made, a certificate to the effect that said bags have been shipped out of the country containing produce, which certificate shall be requested and issued in the form prescribed in Articles 13 and 14 of this Decree.

ARTICLE 19: The re-importation of said sacks shall be made through a Customs House within the same jurisdiction as the port from which they were exported; and these shall be shipped from the foreign port under the following declaration: "Used sacks, of fique or henequen, received from Venezuela with produce exported from that country, and which are reshipped to said country".

ARTICLE 20: Upon the importation and customs examination of the sacks returned from the Exterior being made with all ordinary legal formalities, the interested party shall apply to the Federal Executive, through the Ministry of Hacienda, for exoneration of the import duties, by means of request made in the proper form, in which should be expressed the name of the port through which the importation was made, the quantity and quality of the sacks, marks and numbers appearing thereon, the marks, numbers and weights of the packages in which imported, name of foreign shipper, name and nationality of the vessel in which the importation was made, date of arrival, and date on which the sacks were exported, the name of the port at which the exportation was made, and the nationality of the vessel that carried the exportation shipment. This request shall be accompanied by the certification described in Article 18 of this Decree.

ARTICLE 21: These formalities having been complied with, the exoneration proceedings shall continue as established under Title IV, Chapter X of the Customs Law, and by the Decree of February 6th, 1922, regulating the procedure to be followed with regard to the exemption of goods from the payment of import duties.

SECTION IV

Small iron fence posts.

ARTICLE 22: In order to secure the free entry of small iron posts for fences, specified under No. 3 of Article 15 of the Customs Tariff Law, the interested parties should apply to the Federal Executive, through the Ministry of Hacienda, by request written in due form, expressing the quantity of posts it is desired to import, the dimensions and weight of each, point of origin, the port through which the introduction is to be made, the consignee, and the name and situation of the property for which destined. Upon introduction being effected, the posts may be withdrawn from the Customs House under guarantee to be given by the interested parties, in conformity with the prescriptions of Article 5, Section I, of this Decree.

ARTICLE 23: As soon as the fence for which the posts were intended has been constructed, the interested party should so notify the Ministry of Hacienda, who should take the necessary steps to verify the correctness of the facts, and if everything is found to be in order, he shall order the corresponding exoneration.

SECTION V

White Printing Paper, unsized, destined exclusively for printing newspapers, scientific and popular instruction textbooks.

ARTICLE 24: Exoneration of the import duties established by the Customs Tariff Law shall be conceded for paper that is destined exclusively for the printing of periodicals, scientific and popular instruction books, as referred to in Article 15 of said Law,—provided that in each case the dispositions of this Section are complied with.

SPECIAL PARAGRAPH: For the effects of this Article, the word "periodicals" shall be construed to mean those publications edited with the principal object of treating upon matters of general interest, and not those that are special organs of propaganda for private enterprises.

ARTICLE 25: The owner of a periodical wishing to take advantage of the exemption of duties upon white print paper, unsized, unglazed, needed for the consumption of the periodical, should apply to the Federal Executive, through the medium of the Ministry of Hacienda, by petition properly drawn up, in which should be expressed: the name of the periodical, the place where it is edited, the days upon which published in each month, the number of copies published at each edition, the dimensions of the periodical, and number of reams or rolls of paper needed monthly for printing the periodical. When treating of paper imported in reams, the dimensions of the sheets and number of sheets to the ream shall be specified; and in the case of rolls, the width of the paper and number of lineal meters contained in each roll. Should any of the facts manifested suffer modification in any way, the Ministry of Hacienda should be promptly adivised thereof.

ARTICLE 26: Upon an order being placed in the Exterior for paper, the interested party should so inform the Ministry of Hacienda, by a memorandum written upon unstamped paper, which memorandum should be made on the same day as the order, expressing the foreign port from which the paper is to be shipped, the name of the

shipper, the quantity of reams or rolls of paper, the customs declaration, approximate date of arrival, and the name of the Venezuelan port at which the introduction will be made. This data shall be communicated by the Ministry of Hacienda to the respective Customs House, to the end that proper verification may be made at the time of importation.

ARTICLE 27: An order for paper cannot exceed the amount required for the consumption of the periodical during a period of three months; the paper should be consigned direct to the owner of the periodical, indication being made on the Consular Invoices regarding the name of the periodical, and the packages of paper being marked with the same name.

ARTICLE 28: Upon arrival of the paper at the port of destination, the interested party shall so advise the Ministry of Hacienda, and request delivery thereof; and provided that the dispositions of the foregoing articles have been fulfilled and everything found to be in order at the time of customs examination, the Ministry shall order the delivery in conformity with the provision of Article 242 of the Customs Law.

The paper corresponding to each importation having been employed in the printing of the periodical for which it was destined, the interested party shall so inform the Ministry of Hacienda by memorandum upon unstamped paper, requesting the cancellation of the bond. In attention to this request, the Ministry of Hacienda shall order an expert examination with a view to ascertaining the correctness of the facts stated, and should the result conform with the statements of the interested party, the corresponding exoneration shall be ordered.

ARTICLE 29: The amount of paper taken from the the Customs-House and which has not yet been employed in the printing of the periodical shall in no case exceed an amount necessary for six months use of each concern. Any excess resulting shall be excluded from the exemption of duties.

ARTICLE 30: The concerns favored with exoneration shall be under the obligation to keep a register of the movement of the paper, with columns for noting the following data: the date and number of reams or rolls ordered from abroad, steamer and date of arrival, and number of reams or rolls imported, date when paper was taken from Custom-House and date of entry in premises of the concern.The consumption by reams, or lineal meters in the case of rolls, shall be made note of on the corresponding dates, totalling the consumption of a day in one entry. At the end of each month this account will be balanced and an account for the following month opened with the balance on hand.

SPECIAL PARAGRAPH:The pages of the register to which this article refers must be rubricated by a fiscal employee who shall be designated in each case by the Minister of Hacienda.

ARTICLE 31: On the first day of each month a statement is to be sent to the Ministry of Hacienda, on ordinary paper without stamps, showing the movement of the paper account during the previous month and containing the data referred to in Article 30; and furthermore for each importation the dates on which consumption was begun and finished must be given. A copy of each edition published of the newspaper shall be periodically sent to the Ministry of Hacienda.

ARTICLE 32: All newspaper enterprises favored with the exemption of duties of which the present Decree deals, shall be obliged to send to the National Library two copies of each edition published of the newspaper.

ARTICLE 33: Any newspaper not complying with the prescriptions of Articles 30, 31 and 32 will be required to do so by the Ministry of Hacienda, and if in spite of this they do not comply, the privilege of exoneration shall be withdrawn.

ARTICLE 34: The Ministry of Hacienda shall take such measures as may be deemed convenient for the safeguarding of the fiscal interests, and shall make it a rule that at least once a month newspaper offices shall be visited by its employees or by agents specially commissioned for the purpose of verifying the stock of paper on hand and examining the books showing movement of the same.

ARTICLE 35: When from a visit of inspection, as per the preceding article, it is found that the stock of paper is more or less than that corresponding to the movement shown on the books, the concern shall lose the right of exoneration of the paper and will be obliged to pay the importation duties corresponding to all of the paper not yet consumed in the printing of the newspaper, plus a fine equivalent to the amount of the duties caused by the discrepancy found.

ARTICLE 36: Proprietors or Managers of newspaper establishments must give the fiscal employees such facilities as are required for carrying out the dispositions of Article 34, giving them free access to all departments of the establishment, as well as to the books and documents relating to the business.

ARTICLE 37: Concerns favored with exoneration of duties cannot dispose of the paper imported in any other way than by use in printing their newspaper.

ARTICLE 38: The newspaper establishment violating any of the dispositions of Articles 36 and 37 shall lose the right of exoneration, and will be subject to the payment of importation duties corresponding to the paper not used up in printing, plus a fine equivalent to the amount of said duties.

ARTICLE 39: The Ministry of Hacienda will not pass upon requests which do not strictly comply with the requisites established in the present Decree.

ARTICLE 40: Upon discontinuing the publication of the newspaper, the interested party shall immediately advise the Ministry of Hacienda of the fact in writing, on ordinary paper without stamps, sending a statement of the paper account up to date. The paper still remaining on hand for use in printing will be subject, from the date of discontinuation of the newspaper, to the payment of importation duties in conformity with the Law.

ARTICLE 41: The author or publisher who wishes to take advantage of the privileges of the present Decree for the publication of a scientific book or popular instruction book, must apply to the Federal Executive through the Ministry of Public Instruction, in formal manner, stating: the title of the work, subject matter, size or form to be adopted in printing, approximate number of pages the book will contain, number of copies the edition will consist of, amount of reams of 500 sheets of paper that shall be required for the printing, dimensions of the sheets and approximate gross weight of each ream. Application must be accompanied by a copy or sample of the work.

ARTICLE 42: If upon examination by the Ministry of Public Instruction it be found that the work should be considered as coming within the exemption provided by law, said department will bring the matter to the attention of the Hacienda, remitting a copy of the applicant's request.

SPECIAL PARAGRAPH: The foregoing determination will be communicated to the interested party by the Ministry of Public Instruction.

ARTICLE 43: When, by reason of the Ministry of Public Instruction's decision, the interested party should order the paper from abroad, be should notify the Ministryof Hacienda on the same date, in writing, on ordinary paper without stamps, stating the port of shipment, name of shipper, quantity of reams, customs specification of the paper, approximate date same is expected, name of port through which importation is to be made and name of consignee.

ARTICLE 44: Upon arrival of the paper at the port of destination the interested party shall notify the Ministry of Hacienda in writing, on ordinary paper without stamps; and provided the dispositions of Articles 41, 42 and 43 have been complied with, said Ministry will order its delivery against bond for the corresponding importation duties, which the importer shall provide to the satisfaction of the Customs-House, for a term of three months, which is the same term granted for the printing of the work. Should this term pass without the work being printed, the interested party shall lose the right to exoneration of the paper.

ARTICLE 45: As soon as the work has been printed, the interested party will communicate the fact to the Ministry of Hacienda in writing, on ordinary paper without stamps, and this department will appoint an agent in order to verify the amount of paper used in the printing, by reference to the rough edition of the work before cutting. If upon such an inspection it is found that all the paper imported for the purpose was really expended in the printing of the work, the Ministry of Hacienda will then order the cancellation of the bond existing for the duties corresponding to the paper.

ARTICLE 46: If from the inspection mentioned in the preceding article it is found that the quantity of paper used in the printing is less than the amount imported, the interested party must pay the duties corresponding to the difference; but if this difference should happen to be more than 10% of the paper imported, in addition to the ordinary duties corresponding to the difference, a fine will be payable equivalent to the amount of said duties.

GENERAL DISPOSITIONS

ARTICLE 47: The effects subject to the exemptions referred to in the present Decree must be shipped under special consular invoices which do not include other articles, and they cannot be transferred or passed on to third parties by the importers without permission of the Federal Executive.

ARTICLE 48: Should the terms of guarantee granted in accordance with the prescriptions of this decree lapse without compliance having been made with the necessary requisites and formalities for obtaining exoneration, and without exoneration having been granted, duties will be collected, taking up the bonds not cancelled, except in cases proven to be due to unforeseen circumstances.

ARTICLE 49: Decrees of November 30, 1915 and September 24, 1917 are hereby revoked, as also Resolution of January 8, 1918 covering the matter.

Given, signed and sealed with the Seal of the Federal Executive, and countersigned by the Ministers of Hacienda and Public Instruction, in the Federal Palace, Caracas, on the 12th day of July, 1924, 115th year of the Independence and 66th of the Federation.

(L.S.) J. V. GOMEZ.

Countersigned: Minister of Hacienda,

(L. S.) M. CENTENO GRAU.

Countersigned: Minister of Public Instruction

(L. S.) RUBÉN GONZÁLEZ.

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